Commonwealth of Massachusetts

THE GOVERNOR'S BUDGET RECOMMENDATION

Deval L. Patrick, Governor

www.mass.gov/budget/governor

Fiscal Year 2015
House 2

Volume 2
January 22, 2014

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Introduction

Included in this section are descriptions and summaries of the annual state budget development process in Massachusetts. To better illustrate the state's budget objectives, we include summaries of the state's organization, fund structure, budget development processes and, finally, the particular factors and challenges affecting next year's budget for fiscal year 2015. Graphs and tables are provided to help illustrate many of the trends and factors affecting the state budget. Also included within this document is a user guide and glossary to assist in navigating this budget document. We encourage budget readers to visit our online website at www.mass.gov/budget.

Serving as a blueprint for the activities and obligations of the year, the state budget reflects the Commonwealth's collective judgment about state government's role in our society, obligations to serve its people and strategic investments to secure its future prosperity. Each program or line-item represents a critical service, program or responsibility that the state will perform or provide to families and individuals throughout the course of the year.

The Patrick Administration's FY 2015 budget is a balanced, responsible budget. It reflects the continuing financial challenges confronting Massachusetts, along with every other state, as we continue to recover from the unprecedented impact of the 2008-09 economic recession. Despite continued improvement in revenue growth in FY 2015, the state's revenue is not keeping pace with the rate of growth for costs in core services such as health care, safety net programs, education, public safety and transportation. The Administration's budget once again reflects difficult choices and fundamentally changes the way we do business across an array of government programs, services and operations. This budget relies on a responsible amount of one-time resources and a modest amount of new revenue, which will assist in preserving crucial state services while maintaining our nationally-recognized fiscal standing.

In addition, the FY 2015 budget invests strategically in a number of areas of state government: funding for public education to help close the achievement gap, controlling growth in health care costs in order to preserve our nation-leading access to affordable health insurance, job creation, addressing youth and urban violence, preparing for climate change realities and improving the state's reentry services for inmates leaving jails and prisons. The Patrick Administration is committed to protecting these investments and making difficult choices today that will allow us to uphold our responsibilities to future generations and position us for growth in the future.

The following sections describe the particular challenges facing the state in developing the FY 2015 budget and highlight the measures proposed to bring fundamental change and innovation to the way the state does business.

The government of the Commonwealth is divided into three branches: the Executive branch, the bicameral Legislature consisting of the House of Representatives and the Senate and the Judiciary.

Executive Branch

Chief Elected Positions

Governor
The Governor is the chief executive officer of the Commonwealth.

Lieutenant Governor
The Lieutenant Governor is elected along with the Governor. The two work closely together to address important day to day administrative functions of the Commonwealth.

Executive Council
Also referred to as the "Governor's Council," this body consists of eight members who are elected to two-year terms in even-numbered years. The Executive Council is responsible for the confirmation of certain gubernatorial appointments, particularly judges, and must approve all warrants (other than for debt service) prepared by the Comptroller for payment by the State Treasurer.

Appointed Positions

Governor's Cabinet
The Governor's Cabinet is comprised of eight gubernatorial appointees who assist the Governor in administration and policy making. Each cabinet secretary serves as the chief executive of their respective executive office.

The eight Cabinet Secretariats are:

- Executive Office for Administration and Finance;
- Executive Office of Education;
- Executive Office of Energy and Environmental Affairs;
- Executive Office of Health and Human Services;
- Executive Office of Housing and Economic Development;
- Executive Office of Labor and Workforce Development;
- Executive Office of Public Safety and Security; and
- Massachusetts Department of Transportation

Secretary of Administration and Finance
The Secretary of Administration and Finance is the Governor's chief fiscal officer. The activities of the Executive Office for Administration and Finance fall within six broad categories:

- Administrative and fiscal supervision, primarily the implementation of the Commonwealth's annual budget and monitoring of all agency expenditures during the fiscal year in accordance with published long-term fiscal policies;
- State tax law enforcement and collection of tax revenues through the Department of Revenue for remittance to the State Treasurer;

- Human resource management, the administration of the state personnel system, civil service system and employee benefit programs and negotiation of collective bargaining agreements with certain members of the Commonwealth's public employee unions;
- Capital facilities management, coordination and oversight of the construction, management and leasing of all state facilities;
- State 5-year capital plan development and implementation, including state debt affordability policies; and
- General government administration, including operational services and information technology services.

Of note, the Secretary of Administration and Finance serves as Chairperson of the Commonwealth Health Insurance Connector Authority, co-chairs the Massachusetts Life Sciences Center and serves as a member of numerous other state boards and commissions.

Secretary of Education
The Secretary of Education directs the Executive Office of Education and works closely with the Commonwealth's education agencies – Department of Early Education and Care, Department of Elementary and Secondary Education, Department of Higher Education and the University of Massachusetts system - while serving as a voting member of the governing board of all four education agencies. The Secretary is the Governor's top advisor on education and helps shape the Commonwealth's education reform agenda, including closing the achievement gap.

Secretary of Energy and Environmental Affairs
The Secretary of Energy and Environmental Affairs manages the only state Cabinet-level office in the country that oversees both environmental and energy agencies. The Secretary develops and implements policies that safeguard public health from environmental threats, preserve the natural resources of the Commonwealth and ensure affordable and clean energy across Massachusetts.

Secretary of Health and Human Services
The Secretary of Health and Human Services administers the largest secretariat of the Commonwealth and works to achieve the highest levels of health and well-being for all residents of Massachusetts. As the Governor's top health care advisor, the Secretary plays an intricate role in developing health care cost containment strategies.

Secretary of Housing and Economic Development
The Secretary of Housing and Economic Development is the Governor's chief economic development and housing advisor and cabinet member, and is responsible for helping achieve the Governor's top priorities, including strengthening and accelerating our economic recovery by supporting job creation in every region of the state. The Secretary oversees the Commonwealth's business development, housing and community development and consumer affairs agencies.

Secretary of Labor and Workforce Development
The Secretary of Labor and Workforce Development enhances the quality, diversity and stability of the Commonwealth's workforce. This is done through workforce training, providing temporary assistance when employment is interrupted and promoting labor-management partnerships. The Secretary also manages the Joint Task Force on the Underground Economy and Employee Misclassification, working with state officials across state government to combat workplace fraud and protect exploited workers.

Secretary of Public Safety and Security
The Secretary of Public Safety and Security is responsible for the policy development and budgetary oversight of secretariat agencies, independent programs and several boards which aid in crime

prevention, homeland security preparedness, youth violence prevention and ensuring the safety of residents and visitors in the Commonwealth.

Secretary of Transportation
The Secretary of Transportation leads an organization that operates with a single mission: to provide a safe, reliable and efficient transportation network for residents of the Commonwealth. The Secretary chairs a five-member Board of Directors appointed by the Governor with expertise in transportation, finance and engineering, and oversees four divisions: Highway, Mass Transit, Aeronautics and the Registry of Motor Vehicles (RMV).

State Comptroller
The State Comptroller is responsible for administering and ensuring lawful and reasoned accounting policies and practices. Among the Comptroller's responsibilities are the publication of official financial reports, the management of the state accounting system and the oversight of fiscal management functions within all state agencies and departments. The Comptroller is appointed by the Governor for a term coterminous with the Governor's and may be removed by the Governor only for just cause.

The annual financial reports of the Commonwealth, single audit reports and any rules and regulations published by the Comptroller must be reviewed by an advisory board. This board is chaired by the Secretary of Administration and Finance and includes the State Treasurer, the Attorney General, the State Auditor, the Chief Administrative Justice of the Trial Court and two persons with relevant experience appointed by the Governor for three-year terms. The Commonwealth's audited annual reports include financial statements on both the statutory basis of accounting (the Statutory Basis Financial Report, or SBFR) and the General Accepted Accounting Principles (GAAP) basis (the Comprehensive Annual Financial Report, or CAFR).

Elected Constitutional Officers

Treasurer and Receiver-General
More commonly referred to as the State Treasurer, this individual has four primary statutory responsibilities:

- Collection of all state revenues, with the exception of agency-held funds;
- Management of both short-term and long-term investments of Commonwealth funds (excluding state employee and teacher pension funds), including all cash receipts;
- Disbursement of Commonwealth monies and oversight of reconciliation of the state's accounts; and
- Issuance of almost all debt obligations of the Commonwealth, including notes, commercial paper and long-term bonds.

In addition to these responsibilities, the State Treasurer serves as Chairperson of the Massachusetts Lottery Commission, the State Board of Retirement, the Pension Reserves Investment Management Board, the Massachusetts Water Pollution Abatement Trust and the Massachusetts School Building Authority. The State Treasurer also serves as a member of numerous other state boards and commissions, including the Municipal Finance Oversight Board.

Secretary of the Commonwealth
The Secretary of the Commonwealth, commonly referred to as the Secretary of State, is responsible for collection and storage of public records and archives, securities regulation, state elections, administration of state lobbying laws and custody of the seal of the Commonwealth.

Attorney General

The Attorney General is the chief lawyer and law enforcement officer of the Commonwealth of Massachusetts. The Attorney General represents the Commonwealth in all legal proceedings in both the state and federal courts, including defending the Commonwealth in actions in which a state law or executive action is challenged. The office also brings actions to enforce environmental and consumer protection statutes, among others, and represents the Commonwealth in public utility and automobile rate-setting procedures. The Attorney General works in conjunction with the general counsels of the various state agencies and executive departments to coordinate and monitor all pending litigation.

State Auditor
The State Auditor provides independent and objective evaluations of the Commonwealth's financial and operational activities. The State Auditor is charged with improving the efficiency of state government by auditing the administration and expenditure of public funds and reporting the findings to the public. The State Auditor reviews the activities and operations of approximately 750 state entities and verifies contract compliance of private vendors doing business with the Commonwealth.

District Attorneys
The 11 elected Massachusetts District Attorneys and their combined staffs of 1,500 employees, including 700 prosecutors and 250 victim-witness advocates, are responsible for prosecuting approximately 300,000 cases annually.

State Sheriffs
The 14 elected Massachusetts State Sheriffs have various county-based responsibilities, including law enforcement, the care and custody of inmates and detainees, judicial services, transportation of prisoners, recidivism, officer training and inmate reentry programming.

Legislative Branch

The Legislature (officially called the General Court) is the bicameral legislative body of the Commonwealth, consisting of a 40-member Senate and a 160-member House of Representatives. Members of the Senate and the House are elected to two-year terms in even-numbered years. Each General Court meets for a two-year period. January of 2013 marked the start of the 188th General Court, which runs through January of 2015. The joint rules of the House and Senate require all formal business to be concluded by the end of July in even-numbered years and by the third Wednesday in November in odd-numbered years. The two legislative branches work concurrently on pending laws brought before them.

Lawmaking begins in the House or Senate Clerk's office where petitions, accompanied by bills, resolves, etc., are filed and recorded in a docket book. The clerks number the bills and assign them to appropriate joint committees. There are over 20 of these committees, each responsible for studying the bills which pertain to a specific area (i.e., taxation, education, health care, insurance, etc.), and each committee is composed of senators and representatives.

The standing committees schedule public hearings for the individual bills, which afford residents, legislators and lobbyists the opportunity to express their views. Committee members meet at a later time in executive session to review the public testimony and discuss the merits of each bill before making their recommendations to the full membership of the House or Senate. The committee then issues its report, recommending that a bill "*ought to pass*", "*ought not to pass*" or "*as changed*" and the report is submitted to the Clerk's office.

All legislation proposing an increase in taxes or a new tax must originate within the House of Representatives. Once a tax bill is originated by the House and forwarded to the Senate for consideration, the Senate may amend it. All bills are presented to the Governor for approval or veto. The Legislature may override the Governor's veto of any bill by a two-thirds vote of each house. The Governor also has the power to return a bill to the chamber of the Legislature in which it was originated with a recommendation that certain amendments be made. Such a bill is then brought before the Legislature and is subject to amendment or re-enactment, at which point the Governor may still veto the bill but has no further right to return the bill with a recommendation to amend.

Judicial Branch

The judicial branch of state government is composed of the Supreme Judicial Court, the Appeals Court and the Trial Court. The Supreme Judicial Court has original jurisdiction over certain cases and hears appeals from both the Appeals Court, which is an intermediate appellate court, and in some cases, directly from the Trial Court. The Supreme Judicial Court is authorized to render advisory opinions on certain questions of law to the Governor, the Legislature and the Governor's Council. Judges of the Supreme Judicial Court, the Appeals Court and the Trial Court are appointed by the Governor, with the advice and consent of the Governor's Council, to serve until the mandatory retirement age of 70 years.

Independent Authorities and Agencies

The Legislature has established a number of independent authorities and quasi-public agencies within the Commonwealth, the budgets of which are not included in the Commonwealth's annual budget. These include the Commonwealth Connector Authority, Massachusetts Bay Transportation Authority (MBTA), Massachusetts School Building Authority (MSBA), individual Regional Transit Authorities and other entities. Budgetary information can be requested directly from these agencies.

Local Government

All territory in the Commonwealth lies within one of the 351 incorporated cities and towns that exercise the functions of local government, which include public safety, fire protection and public construction. Cities and towns or established regional school districts provide elementary and secondary education. In addition to schools, various local and regional districts administer water, wastewater and certain other governmental functions. Cities are governed by one of many nuanced variations of the mayor-and-council or manager-and-council form. Most towns place executive power in a board of three or five selectmen elected to one or three-year terms, and they retain legislative powers in the voters themselves, who assemble in periodic open or representative town meetings.

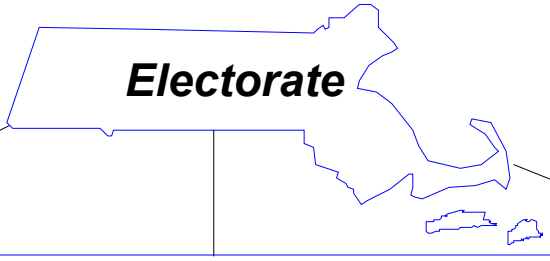
Municipal revenues consist of taxes on real and personal property, distributions from the Commonwealth under a variety of programs and formulas, local receipts (including motor vehicle excise taxes, local option taxes, fines, licenses and permits, charges for utility and other services and investment income) and appropriations from other available funds (including general and dedicated reserve funds). Because property tax levies are limited by Proposition 2½, an initiative petition approved by the voters in 1980, local governments have become increasingly reliant on distribution of revenues from the Commonwealth to support local programs and services (commonly known as "local aid"). The amount of local aid varies significantly among municipalities.

The cities and towns of the Commonwealth are organized into 14 counties; county government has been abolished in seven of those counties. The county governments that remain are responsible principally for the operation of courthouses and registries of deeds. Where county government has

been abolished, the functions, duties and responsibilities of the government have been transferred to the Commonwealth, including all employees, assets, valid liabilities and debts.

Organizational Chart

The following organizational chart identifies the present structure of state government and its constituent agencies.



Electorate

Legislative Branch

House of Representatives

Senate

Executive Branch

Governor
Lieutenant Governor
Governor's Council
Attorney General
Inspector General
Office of the Comptroller
Sheriffs
State Auditor
Disabled Persons Protection Commission
Secretary of the Commonwealth
Treasurer and Receiver General
Office of Campaign and Political Finance
Massachusetts Gaming Commission

Independent Offices and Commissions

Judicial Branch

Supreme Judicial Court
Appeals Court
Trial Courts
Committee for Public Counsel
Board of Bar Examiners
Commission on Judicial Conduct
Mental Health Legal Advisors

State Agencies

Administration and Finance

Executive Office for Administration and Finance
Appellant Tax Board
Bureau of the State House
Civil Service Commission
Department of Revenue
Development Disabilities Council
Division of Administrative Law Appeals
Division of Capital Asset Management And Maintenance
George Fingold Library
Group Insurance Commission
Health Policy Commission
Human Resource Division
Information Technology Division
Massachusetts Office on Disability
Teachers' Retirement System
Operational Service Division
Public Employee Retirement Administration Commission

Education

Executive Office of Education
Department of Early Education Care
Department of Elementary and Secondary Education
Department of Higher Education
State Universities
Community College
University of Massachusetts System

Energy and Environmental Affairs

Executive Office of Energy and Environmental Affairs
Department of Agricultural Source
Department of Conservation and Recreation
Department of Environmental Protection
Department of Fish and Game
Department of Public Utilities
Division of Energy Resources
State Reclamation Board

Health and Human Services

Executive Office of Health and Human Services
Department of Children and Families
Department of Developmental Services
Executive Office of Elder Affairs
Department of Mental Health
Department of Public Health
Department of Transitional Assistance
Department of Veterans' Services
Department of Youth Services
Massachusetts Commission for the Blind
Massachusetts Commission for the Deaf And Hard of Hearing
Massachusetts Rehabilitation Commission
Office for Refugees and Immigrants
Soldiers' Home, Holyoke
Soldiers' Home, Massachusetts

Housing and Economic Development

Executive Office of Housing and Economic Development
Department of Business Development
Department of Housing & Community Development
Department of Telecommunications and Cable
Division of Banks
Division of Insurance
Division of Professional Licensure
Division of Standards
Massachusetts Marketing Partnership
Office of Consumer Affairs & Business Regulations

Labor and Workforce Development

Executive Office of Labor and Workforce Development
Department of Career Services
Department of Labor Standards
Department of Workforce Development
Division of Industrial Accidents
Division of Labor Relations

Public Safety

Executive Office Public Safety and Security
Department of Criminal Justice Information Services
Department of Workforce Development
Department of Corrections
Department of Fire Services
Department of Public Safety
Massachusetts Emergency Management Agency
Military Division of Massachusetts National Guard
Municipal Police Training Committee
Office of the Chief Medical Examiner
Parole Board
Sex Offender Registry

Board of Library Commissioners

Commission Against Discrimination

Center for Health Information and Analysis

Health Care Security Trust

Transportation and Public Works

Department of Transportation

Overview of the Operating Budget Process

The annual budget is a declaration of the Commonwealth's priorities, given available resources, and a statement on how to allocate the resources to best operate programs and services and meet long-term liabilities.

Developing the annual operating budget is a lengthy process that involves all three branches of government, hundreds of agencies and thousands of stakeholders and residents.

- The Governor presents his budget recommendation to the Legislature.
- The House of Representatives and the Senate separately review the Governor's budget and develop their own recommendations.
- The House of Representatives and the Senate work together to reconcile their budgets and send the final bill to the Governor, who then signs the budget into law, either in full or in part.

The Constitution and Budget Related Laws

The *fiscal year* is a commonly used term to describe an annual budgeting period. State fiscal years start in one calendar year and end in the next. For example, fiscal year 2015 extends from July 1, 2014 to June 30, 2015. In a typical year, state agencies have the authority to spend funding provided for a fiscal year over a 14-month period, after accounting for the two month "accounts payable" period through August during which final payments are reconciled and made for costs incurred before June 30.

The budget planning process for any fiscal year begins before the end of the previous fiscal year. For example, planning for the FY 2015 budget began in July 2013. State agencies develop their budget implementation plans for the current fiscal year with a consideration of "out-years" as well, projecting the costs of current state employees, programs and services for the following fiscal year.

The Massachusetts State Constitution and General Laws outline and govern the budgeting process. The Massachusetts Constitution requires the Governor to present a budget to the Legislature within three weeks of the beginning of the new session in January, which this year is January 22, 2014. State finance law (Chapter 29 of the Massachusetts General Laws) requires the Legislature and the Governor to approve a balanced budget for each fiscal year. In other words, the Commonwealth cannot spend more than it receives in revenue during any single year. During the fiscal year, the Governor cannot approve supplementary appropriation bills that would result in an unbalanced budget.

Funds for the Commonwealth's programs and services must be appropriated by the Legislature each fiscal year. The final budget is a law known as the General Appropriations Act (GAA). The GAA specifies how agencies and departments may spend their appropriations and allocates exact dollar amounts authorized for a specific period and purpose. The budget also lists major revenue assumptions and reflects the most up-to-date projections for the total amount of resources that can be budgeted against from tax collections, reimbursements to the state from the federal government, and other revenues (fees, penalties) that are collected by state agencies.

Developing Next Year's Operating Budget: FY 2015 General Appropriations Act

FY 2015 Planning

Department Planning & Secretariat Review (July-September 2013)	Department and agency staff review their policies and programs, develop spending plans and submit budget requests to their respective Cabinet secretary for review. The Cabinet Secretaries evaluate the requests and develop a secretariat-wide budget. Secretariats and agencies submit FY 2014 spending plans to A&F. Independents, the judiciary and constitutional officers also submit spending plans.
Formal Budget Request (October-December 2013)	Secretariats and agencies submit FY 2015 spending plans to A&F. Secretariats are assigned a spending cap by the Executive Office for Administration and Finance (A&F) based on projections of available FY 2015 revenues. The consensus revenue number is announced. The Executive and Legislative Branches jointly agree and commit to a single tax revenue projection for the next fiscal year. Both the Governor's budget and the Legislature's budget are based off this number. A&F, under the direction of the Governor's Office, prepares the Governor's budget recommendations. Secretariat held hearings across the state to solicit input from the general public on programs and services under their jurisdiction. This input was considered by agencies and A&F in the development of their spending plans.
Governor's Budget (January 22, 2014)	The formal budget begins as a bill that the Governor submits to the Legislature. According to the State Constitution, the Governor must propose a budget for the next fiscal year within three weeks after the Legislature convenes, which this year translates into the 4th Wednesday of January. In odd years, the Governor's budget is called House 1 (H.1), and in even years it is called House 2 (H.2). Accordingly, the FY 2015 budget will be filed as H.2 on January 22, 2014. More detailed information regarding the specific budget development process for FY 2015 can be found later in the Budget Development section.
House Budget (February-April 2014)	The House Ways and Means Committee reviews the Governor's budget and develops its own budget recommendations. Individual members of the House of Representatives submit budget amendments, which are then debated on the House floor. The bill is finalized after it is debated, amended and voted on by the full House.

Senate Budget (February-May 2014)	The Senate Ways and Means Committee reviews both the Governor's and the House's budgets and develops its own recommendation. Individual senators submit budget amendments, which are then debated on the Senate floor. The bill is finalized after it is debated, amended and voted on by the full Senate.
Conference Committee Budget (June 2014)	House and Senate leadership assign members to a "conference committee" to negotiate the differences between the House and Senate bills. The conference committee report can only be approved or rejected, so no additional amendments can be made.
Vetoes (June 2014)	Once approved by both chambers of the Legislature, the Governor has ten days to review it. The Governor may approve or veto the entire budget, or may veto or reduce particular line items or sections, but may not add anything. If the Governor does not act within ten days, the conference committee bill becomes law.
Overrides (June 2014)	The House and Senate may vote to override the Governor's vetoes. Overrides require a two-thirds roll-call vote in each chamber.
Final Budget (June - July 2014)	Once the Governor signs the bill with his recommended vetoes, it becomes the budget for the fiscal year. The final budget is also known as the General Appropriations Act (GAA) or "Chapter (# to be determined) of the Acts of 2014." The new fiscal year 2015 begins on July 1, 2014.

Developing Supplemental Budgets

While the GAA is the primary budget law, it is customary for supplemental budgets to be passed within a fiscal year, typically where unanticipated funding needs are identified for critical items or additional budget legislation is required to implement a funding requirement. A supplemental budget authorizes additional spending above GAA levels. A supplemental budget is similar to the GAA but is generally smaller in size and often contains technical or "corrective" language in additional to increasing funding. It addresses unforeseen growth, decline in state revenues, additional expenses or savings. The supplemental budget process is the same as the GAA budget process; supplemental budgets are bills that are filed by the Governor with the Clerk of the House of Representatives, debated and passed by both the House and Senate, negotiated in a Conference Committee and signed by the Governor in order to become law.

The timeline for supplemental budget legislation is usually shorter since supplemental budgets often provide funding for unforeseen situations that need timely resolution. For example, supplemental budget funding may be necessary from year to year to ensure that the Commonwealth can pay for unanticipated additional costs for snow and ice removal. When the GAA becomes law, specific assumptions for the winter's costs for snow and ice removal are in place. As the winter progresses and the Department of Transportation has to manage snow and ice removal, total projected costs may change and additional funding may be necessary.

Spending Plan and Budget Proposal Development

The Executive Office for Administration and Finance (A&F) is the state agency responsible for preparing the Governor's budget recommendations and for oversight of the annual budget enacted by the Legislature, known commonly as the General Appropriations Act, or the GAA. Under state law, every state agency is required to annually prepare a budget for review and evaluation by A&F. The spending plan typically includes staff, expenditure and revenue estimates for the current fiscal year (FY 2014) as well as the agency's anticipated staffing additions or deletions, expenses and receipts for the next fiscal year (FY 2015) based on the assumption that they will maintain the same level of services and programs from one year to the next.

In July of each year, after the GAA is signed into law by the Governor, agencies present spending plans to A&F to identify in extensive detail how they will spend the funds appropriated for the current fiscal year. Agencies also reflect any changes that may be necessary to their operating budgets, whether savings or increased costs, as a result of projects and investments in the five-year capital plan.

Spending plans for FY 2014 were approved in September 2013 after A&F budget analysts carefully reviewed all spending and revenue projections. These approved plans then served as the base for developing the FY 2015 budget.

FY 2015 Budget Development

In developing budget recommendations for FY 2015, agencies incorporated projected costs for the programs and services they operate, such as anticipated changes in staffing, caseload growth or increases in fixed costs such as fuel and energy costs. Agencies also took into account changes in laws, regulations and policies that impact their programs and services for the next year. Based on A&F's projections for revenue and available budgetary resources, agencies were asked to focus on developing spending plans for FY 2015 with an emphasis on controlling or preventing spending growth over projected FY 2014 levels.

Legislative changes of note for FY 2015 include:

- Affordable Care Act (ACA): For the FY 2014 budget, agencies projected how the January 1, 2014 implementation of the federal ACA law would impact their spending and revenue in the second half of the fiscal year. In FY 2015, agencies projected full-year impacts.
- Raise the Age: In the fall of 2013, the Governor signed legislation that remands youthful offenders under age 18 to custody of the Department of Youth Services (DYS) rather than the Department of Corrections (DOC).
- Family Child Care Collective Bargaining: FY 2015 represents the first full year of costs from the unionization of the family child care system at the Department of Early Education (EEC).
- Transportation Reform: The FY 2014 budget and accompanying legislation passed in 2013 meaningfully reformed the state's transportation finance structure and called for investments in FY 2014 and the years beyond to stabilize MBTA finances, fund critical projects and redirect payroll costs from the capital budget to the operating budget. FY 2015 represents the second year of this reform, requiring additional investment to pay for key priorities contained within the legislation.

These plans were submitted to A&F and served as the base for the Governor's FY 2015 budget recommendations. After reviewing reported agency costs for FY 2015 and consulting its long-term financial model of sustainable growth levels, A&F established spending parameters that were necessary to balance the state's budget. Following the submission of spending targets, A&F worked

with each secretariat to assess the impact of reductions and identify which cuts would be most challenging for agencies to implement. A&F sought to mitigate these reductions to the greatest extent possible. A&F also sought proposals for reforms and additional cost-saving initiatives from state agencies; many of these initiatives are included in the Governor's FY 2015 budget.

The Administration, the Senate and the House held the annual Consensus Revenue hearing on December 11, 2013. The three branches received testimony from the Department of Revenue (DOR) and other economists regarding tax revenue expectations for FY 2014 and 2015. The expert testimony forecasted continued growth, albeit modest, in revenues and continued improvement in the Commonwealth's economic outlook.

Fiscal Year 2015 Post-Budget Release Process

In preparation for the start of FY 2015 on July 1, 2014, A&F will work with agencies to develop implementation plans well ahead of the beginning of the fiscal year. As part of the budget development process, most agencies successfully identified areas where reductions to programs and services may be necessary or where they may capitalize on efficiencies. The implementation planning process helps to ensure that all necessary steps are completed by the beginning of FY 2015 to ensure that agencies will be able to operate at expected funding levels.

Specific and General Financial Policies

Overview of State Finance

The state's finance laws are outlined in **Chapter 29** of the Massachusetts General Laws. (In August of 2012 the Governor signed legislation that constituted a significant re-write of Chapter 29 –Chapter 165 of the Acts of 2012- although most items related to the budget development process were left unchanged.) They require that the Governor file a balanced budget, that the House and Senate each produce a balanced budget and that the final general appropriation act (GAA) is in balance accordingly. Any supplemental budget bill that may accompany or follow a budget cannot impair the overall fiscal balance. Typically, surplus resources at the end of any given fiscal year will be deposited into the Commonwealth's Stabilization Fund, also known as the Rainy Day Fund. Any further use of the Fund's resources must be explicitly authorized in legislation.

Prior to the Governor's submission of the budget, the Secretary of Administration and Finance and the House and Senate Committees on Ways and Means are required to reach agreement on a "consensus tax revenue forecast" from which to build their spending projections. The consensus revenue process for FY 2015 is discussed in more detail later in this section. In addition to tax revenues, non-tax revenues are forecast within the Governor's budget and factor into the total amount of resources that are available to the state to support its costs in FY 2015.

Budget Administration

State finance law requires the Commonwealth to monitor revenues and expenditures during a fiscal year. As such, the Secretary of Administration and Finance is required to provide quarterly revenue estimates to the Governor and the Legislature and the Comptroller publishes a quarterly report of planned and actual revenues. Department heads are required to notify the Secretary of Administration and Finance and the House and Senate Committees on Ways and Means of any anticipated decrease in estimated revenues for their departments from the federal government or other sources. Those same parties are also notified if a department projects that any appropriation will be insufficient to meet all expenditures required in the fiscal year by any law, rule, regulation or order not subject to administrative control.

If a revenue shortfall is identified, the Governor is required by section 9C of Chapter 29 to reduce agency appropriations or recommend a transfer from other funds.

In other years, if additional revenues are available, the Governor may recommend a supplemental budget. At the end of the fiscal year, the Comptroller determines the statutory balance of the budgeted funds and transfers any excess funds to the Stabilization Fund.

General Fiscal Policies of the Commonwealth

The following principles and policies were used to guide the development of the FY 2015 budget:

Financial Reporting

The Commonwealth possesses strong reporting capabilities, supported by accounting and payroll systems that are used consistently throughout state agencies and from which data is updated to an information warehouse.

- State agencies utilize the accounting and payroll systems to ensure adequate audit controls are in place for the purpose of reporting on the receipt and expenditure of tax dollars and other revenues.
- The presentation of the annual Statutory Basis Financial Report, Comprehensive Annual Financial Report and official bond statements will continue to adhere to full disclosure.
- Websites will continue to be published to present the annual budget in an interactive format.
- Since November 2011, the public has been able to visit the state's transparency website, "Open Checkbook", which is regularly updated with state payroll and expenditure data

Revenue

- In preparation of the annual budget, a consensus revenue estimate for taxes must be agreed to by the executive and legislative branches and will serve as the basis for building the budget.
- All revenue received by departments will be deposited with the Treasurer and recorded in the accounting system, ensuring the timely and transparent receipt of all state funding sources.

Cash Flow

- The Cash Management Division of the State Treasurer's Office utilizes close to a thousand operating accounts to track cash collections and disbursements for the Commonwealth. The Division relies primarily upon electronic receipt and disbursement systems. The State Treasurer, in conjunction with Comptroller and the Executive Office for Administration and Finance, monitors cash to maximize the Commonwealth's return on investment and minimize the use of borrowing.
- The State Treasurer, in conjunction with the Executive Office for Administration and Finance, is required to submit quarterly cash flow projections for the current fiscal year to the House and Senate Committees on Ways and Means on or before the last day of August, November, February and May. The projections must include estimated sources and uses of cash, together with the assumptions from which such estimates were derived and identification of any cash flow gaps. The State Treasurer's office, in conjunction with the Executive Office for Administration and Finance, is also required to develop quarterly and annual cash management plans to address any gap identified by the cash flow projections and variance reports. Legislation approved by the Governor on July 27, 2012 provides for monthly rather than quarterly distributions of local aid, beginning in fiscal 2014.
- The State Treasurer's office oversees the issuance of short-term debt to meet cash flow needs, including the issuance of commercial paper.

Expenditures

- The Comptroller is responsible for oversight of fiscal management functions, establishment of accounting policies and practices and publication of official financial reports.
- The Comptroller maintains the Massachusetts Management Accounting and Reporting System (MMARS), the centralized state accounting system that is used by all state agencies and departments, but not independent state authorities. MMARS provides a ledger-based system of revenue and expenditure accounts enabling the Comptroller to control obligations and expenditures effectively and to ensure that appropriations are not exceeded during the course of the fiscal year.
- MMARS also tracks receivables, payables, fixed assets and other process management.
- The Comptroller will annually review policies governing transactions in MMARS.

Expenditure Controls

- The amount of all obligations under purchase orders, contracts and other commitments for the expenditures of moneys are required to be recorded as encumbrances. Once encumbered, these amounts are not available to support additional spending commitments.
- As a result of these encumbrances, agencies can use MMARS to determine at any given time the amount of their appropriations available for future commitments.
- The bulk of state appropriations must be "subsidiarized" in the central accounting system with total funding budgeted and allocated for spending categories such as payroll, travel, operational expenses, leases and information technology services.
- Executive branch agencies are restricted from transferring funds between spending categories without first gaining the approval of the Executive Office for Administration and Finance.
- Total cash allotments, or the amount of total appropriations available for actual expenditure at any given time, are subject to a published schedule by the Secretary of Administration and Finance. A&F staff will consult state cash flow projections and agency expenditure activity before approving any increased allotments beyond the published schedule.

Internal Controls

- The Comptroller establishes internal control policies and procedures in accordance with state finance law. These policies require all departments to develop and maintain an internal control plan. Agencies are required to adhere to such policies and procedures.
- All unaccounted-for variances, losses, shortages or thefts of funds or property must be reported to the State Auditor, who is authorized to investigate and recommend corrective action.

Reserves

- The Commonwealth will aggressively seek to replenish the Commonwealth Stabilization Fund when able to do so.
- Capital gains tax revenues that exceed $1.048 B will be deposited into the Fund to better calibrate spending with reliable revenue streams and to build a cushion against future economic and fiscal uncertainty. In fiscal year 2015 total capital gains receipts are projected to total $1.170 B, an estimated $122 M will be deposited in the Fund under this policy.
- The Governor's FY 2015 budget refines the policy on settlements or judgments in excess of $10 M to more closely align with the capital gains provision, which sets a threshold above which capital gains collections are unavailable to support budgetary expenditures and instead must be dedicated to the Commonwealth's Stabilization Fund. While each of these judgments and settlements are one-time events there is a baseline amount of revenue that the Commonwealth collects from these on an annual basis and can responsibly budget against. This refinement would still preserve the primary goal behind the original provision: isolating volatile revenues and segregating them into reserves.

Debt Affordability

- The Commonwealth conducts an annual debt affordability analysis to determine the affordable level for the administrative bond cap (determining annual borrowing levels).
- Required funding for debt service and other debt-like instruments will not exceed 8% of budgeted revenues.

Capital Budget

- Bond-funded capital spending will be limited by an annual administrative bond cap that is established based on an annual debt affordability analysis. Annual growth in that cap will not exceed $125 M each year and overall capital spending will not be more than 8% of budgeted revenues.

- A five-year capital investment plan will be developed and update annually, and will focus on affordability, targeted investments in projects that maintain our existing infrastructure and/or promote economic growth, and transparency.

Pensions

- The Commonwealth will continue to follow a pension funding schedule to address our unfunded liability and to pursue reforms that will reduce costs over the long term.
- In addition, 5% of any capital gains in excess of the statutory threshold (see above) will be used to fund the Commonwealth's unfunded pension liability.

Other Post-Employment Benefits

- To address the Commonwealth's retiree health care funding liability, reforms have been adopted that will annually allocate a portion ($76 M in FY 2015) of the state's tobacco master settlement revenue to the State Retiree Benefits Trust Fund (SRBTF), the trust from which we pay for retirees' health costs. This portion of the tobacco settlement will increase incrementally each year until 2022, when it will be fully dedicated to SRBTF. In addition, included in Pension Reform legislation adopted in FY 2012, a new Commission was established to study and propose recommendations to further address the state's unfunded liability.
- In addition, 5% of any capital gains in excess of the statutory threshold (see above) will be used to fund the Commonwealth's OPEB liability.

Strategic Fiscal and Budgetary Policies

In developing the FY 2015 budget, special attention was paid in the following areas:

- Cost-containment in the state's various health care programs, including the costs for current and retired state employees and health coverage for low-income and unemployed residents in the Commonwealth.
- Preservation of programs to ensure residents can lead safe and healthy lives and find long-term employment in a competitive global economy:
  - Addressing youth and urban violence through investments in our youth and communities
  - Closing the achievement gap and protecting education funding as a cornerstone of long-term economic growth and opportunity.
  - Increasing job creation through investments that enhance Massachusetts' ability to compete for the jobs and businesses of tomorrow, such as green technology and the life sciences, while ensuring a more competitive environment for the state's private employers in more traditional sectors.
  - Ensuring the state's most vulnerable populations, particularly the disabled and those who have served our country, can continue to receive assistance and life-changing services from the state where needed.
- Adopt government reforms that promote efficiency and sustainability of services and ensure state dollars are stretched further.
  - Implementing technology improvements to support innovative service delivery to improve services for the public at lower costs to taxpayers.
  - Pursuing shared service models across state government more aggressively for the most-effective administration and operation of state agencies and programs.
  - Improving state purchasing and procurement processes to leverage state buying power and drive further cost savings.
- Identify additional recurring revenues to support worthwhile programs while recognizing the state cannot afford to maintain all programs and services that have been operated in the past.
- Reduce the use of temporary or one-time resources to balance the budget.

- Utilize long-term financial models to set annual and multi-year budget targets with respect to expected revenues, sustainable spending levels and appropriate annual use of non-recurring resources in developing a balanced budget.

Performance Management, Accountability and Transparency

- The FY 2012 budget established the Office of Commonwealth Performance, Accountability and Transparency (CPAT) to execute nation-leading strategies for improving performance and transparency, maximizing federal grants, reducing fraud, waste and abuse and informing our financial planning by using the latest economic and caseload forecasting tools.
- Since it was inaugurated in July 2011, CPAT has had some notable successes in driving reform and innovation across state government:
  - Performance Management - establishing a collaborative relationship with the Collins Center at UMASS Boston to develop strategies and dashboards for the Governor's four strategic priorities; initiating discussions with Secretariats to develop strategic plans and publish them by January 2013; and rolling out a comprehensive training program on performance management for staff across state government.
  - Enhanced Coordination and Federal Grants - leveraging experience in coordinating ARRA funds to secure and maximize federal dollars and ensure compliance with federal requirements; engaging Cabinet Secretaries to develop better cross-government coordination of grant applications and rewards; utilizing the outcome measurement regime required to comply with the federal Recovery Act for all grants secured in state government; and commencing procurement of unified grants management technology that will enable coordination to be achieved.
  - Transparency Website - launching the State's Open Checkbook website in December, which details state spending, including payrolls and pensions.
  - Program Integrity - making permanent the Lt. Governor's task force on fraud, waste and abuse, and coordinating efforts throughout government, including with other executive officers such as the Auditor and Attorney General.
  - Economic Forecasting & Analysis - appointing its Advisory Board and conducting its first meeting; developing its forecasting approach and methodology; began working with high impact service areas, such as MassHealth (Medicaid), to better model caseloads; and linking historical data into a 5-year economic model.
  - Program Budgeting – in the Governor's FY 2014 budget, the CPAT office championed a program-based budget, that clearly showed for all state funds (operating, federal, trust and capital) how state funds were being spent. This year's budget includes performance metrics, and in many cases corresponding data, alongside budget programs. Both of these accomplishments significantly enhance the transparency of the budget process in Massachusetts.

Overview of Budget Funds

Government Fund Types account for the general governmental activities of the Commonwealth and are organized as follows:

Budgeted Funds are the primary operating funds of the Commonwealth. They account for all budgeted governmental transactions. Typically, the level of expenditures made annually from these fund sources is "subject to appropriation", meaning that no payments can be made from these funds until they are explicitly authorized in the state budget. The main budgeted funds include the General Fund the Commonwealth Stabilization Fund, the Massachusetts Tourism Fund, and the Commonwealth Transportation Fund, which are identified by the Comptroller as the operating funds of the Commonwealth.

Non-Budgeted Special Revenue Funds are established by law to account for specific revenue sources that have been segregated from the budgeted funds to support specific governmental activities such as federal grants, funds related to the tobacco settlement and the operations of the state lottery. Typically, these funds are available annually to one or more agencies for dedicated purposes, but do not require annual legislative approval for the use of the funding. Most funds are subject to annual reporting rules and all funds are subject to state accounting and audit practices.

Capital Projects Funds account for financial resources used to acquire or construct major capital assets and to finance local capital projects. These resources are derived from proceeds of bonds and other obligations, which are generally received after related expenditures have been incurred, operating transfers authorized by the Legislature and federal reimbursements. Deficit balances in the Capital Projects Funds represent amounts to be financed.

Fiduciary Funds account for assets held by the Commonwealth in a trustee capacity (Trust Funds), or as an agent (Agency Funds) for individuals, private organizations, other governmental units and/or other funds.

Expendable Trust Funds account for trusts whose principal and investment income may be expended for a designated short-term purpose. They typically are created administratively for a brief period to allow a state agency to collect one-time revenue and spend this funding for a dedicated purpose. For example, the Department of Public Health receives funding from private organizations from time to time to conduct research and studies on specific issues and must collect and segregate funding dedicated for this purpose from all other funding sources.

Nonexpendable Trust Funds account for trusts whose principal cannot be spent.

Post Employment Benefit Trust Fund account for the net assets available for plan benefits held in trust for State Employees' and Teachers' Retirement Systems and Other Post Employment Benefits (OPEB) for retirees.

Agency Funds account for assets the Commonwealth holds on behalf of others. Agency Funds are custodial in nature and do not involve measurement of operations.

Individual Budgeted Funds

Statutory balance is defined as *a measure of the fiscal condition which includes current year budgeted revenues and expenditures plus any designated revenues from prior years, stabilization deposit and funds carried forward.* It also includes any use of stabilization or any other non-budgeted reserves. A more general discussion of the funds is below:

The *General Fund* is the Commonwealth's primary governmental fund. All governmental activities not specifically directed to another fund are accounted for in the General Fund. As a result, most budgeted expenditures of the Executive secretariats, the Legislature, Constitutional offices, Judiciary, institutions of higher education and independent commissions are paid for from the General Fund. It similarly receives a significant portion of sales, individual income and corporate taxes and the full amount of most other governmental taxes. It also receives federal reimbursement generated by the Commonwealth's Medicaid expenditures.

The *Commonwealth Transportation Fund* accounts for road and highway use revenues, including the gas tax, registry fees and the motor vehicles sales tax. The fund is used to pay debt service associated with highway maintenance and construction projects and provides funding for the operation of the independent Massachusetts Department of Transportation (MassDOT). Established as part of the

historic transportation reforms implemented in FY 2010, this fund replaced the former *Highway Fund* as the principal source of transportation related revenues and expenditures for the Commonwealth.

The *Massachusetts Tourism Fund,* authorized in section 35J of Chapter 10 of the General Laws, is funded with 35 % of the State's annual revenues received from the hotel occupancy tax authorized in section 3 of Chapter 64G. In FY 2015, Tourism Fund revenues are estimated to total $53.3 M. The Fund's use is prescribed in Chapter 10, which includes a formula that assigns various funding levels for tourism promotion programs and activities including the Massachusetts Office of Travel and Tourism, regional tourism promotion agencies, the Massachusetts Office of International Trade and Investment, the Cultural Facilities Fund and the Massachusetts Convention Center Authority. While funding for the purposes prescribed in the section are being made in this budget, the specific requirements of the fund have been suspended through an outside section in the Governor's FY 2015 proposal.

The *Marine Recreational Fisheries Development Fund* accounts for all recreational saltwater fishing permit fees collected by the director of the division of marine fisheries. Fees collected in this fund shall be used for the development and administration of the recreational saltwater fishing permit program, to support science and conservation programs designed to improve recreational saltwater fishing and other recreational saltwater fishing improvement programs.

The *Commonwealth Stabilization Fund* is a reserve to enhance the Commonwealth's fiscal stability. A later section describes the Stabilization Fund in more detail.

Administrative Control Funds account for the revenues generated by certain administrative functions of government, for which the Legislature has required that separate funds be established. These funds include:

- *Temporary Holding Fund* –The fund accounts for cumulative tax revenues during the fiscal year in excess of permissible tax revenues as defined in Section 6A of Chapter 62F of the General Laws. The fund balance is transferred annually to the Stabilization Fund only to the extent that stabilization funds are used to fund expenditures of the Commonwealth. Overall, any remaining balance is transferred to the General Fund.

- *Intragovernmental Service Fund* – Accounts for the charges of any state agency for services provided by another state agency, for example, charges levied by the Human Resources Division for workers' compensation costs.

The *Inland Fisheries and Game Fund* accounts for revenues from license and permit fees for inland fishing, hunting, trapping and sporting licenses and revenue-producing stamps or the sales of land, rights and properties, gifts, interest and federal grant reimbursements. These revenues are used for developing, maintaining and operating the Division of Fisheries and Wildlife within the Department of Fish and Game. Annual spending from this fund is subject to annual appropriation by the Legislature, and any unexpended funds remain in the Fund for future use for related purposes.

The *Community College Fund*, established in Chapter 194 of the Acts of 2012 (An Act Establishing Expanded Gaming in the Commonwealth), will collect 17 percent of any one-time gaming licensing funding paid to the Massachusetts Gaming Commission by Category 1 or Category 2 licensees. This fund was created to collect one-time funds associated with initial licensing payments from gaming establishment operators. The FY 2014 budget budgeted against all projected licensing revenue; because one of the three projected licenses will likely not occur by the close of FY 2014, the budget assumes some revenue in FY 2015 from licensing as well. The revenue will be collected in this fund but used to support General Fund expenditures in FY 2015. In FY 2015, this fund is projected to collect $19.1 M.

The *Manufacturing Fund*, established in Chapter 194 of the Acts of 2012 (An Act Establishing Expanded Gaming in the Commonwealth), will collect 13 percent of any one-time gaming licensing funding paid to the Massachusetts Gaming Commission by Category 1 or Category 2 licensees. This fund was created to collect one-time funds associated with initial licensing payments from gaming establishment operators. The FY 2014 budget budgeted against all projected licensing revenue; because one of the three projected licenses will likely not occur by the close of FY 2014, the budget assumes some revenue in FY 2015 from licensing as well. The revenue will collected be in this fund but used to support General Fund expenditures in FY 2015. In FY 2015, this fund is projected to collect $14.6 M.

The *Local Aid Stabilization Fund*, established in Chapter 194 of the Acts of 2012 (An Act Establishing Expanded Gaming in the Commonwealth), will collect 5 percent of any one-time gaming licensing funding paid to the Massachusetts Gaming Commission by Category 1 or Category 2 licensees. This fund was created to collect one-time funds associated with initial licensing payments from gaming establishment operators. The FY 2014 budget budgeted against all projected licensing revenue; because one of the three projected licenses will likely not occur by the close of FY 2014, the budget assumes some revenue in FY 2015 from licensing as well. The revenue will collected be in this fund but used to support General Fund expenditures in FY 2015. In FY 2015, this fund is projected to collect $5.63 M.

The *Local Capital Projects Fund*, established in Chapter 194 of the Acts of 2012 (An Act Establishing Expanded Gaming in the Commonwealth), will collect 11 percent of any one-time gaming licensing funding paid to the Massachusetts Gaming Commission by Category 1 or Category 2 licensees. This fund was created to collect one-time funds associated with initial licensing payments from gaming establishment operators. The FY 2014 budget budgeted against all projected licensing revenue; because one of the three projected licenses will likely not occur by the close of FY 2014, the budget assumes some revenue in FY 2015 from licensing as well. The revenue will be collected in this fund but used to support General Fund expenditures in FY 2015. In FY 2015, this fund is projected to collect $12.38 M.

The *Gaming Local Aid Fund*, established in Chapter 194 of the Acts of 2012 (An Act Establishing Expanded Gaming in the Commonwealth), will collect operating tax revenue by the Category 1 licensees. In FY 2015, this fund is projected to collect $20 M.

The *Commonwealth Health and Prevention Fund*, established in this year's budget collects revenues generated from the elimination of the existing sales tax exemptions on the purchase of soda and candy. Monies appropriated from this fund will support programs and services administered by the Department of Public Health that augment the health and well-being of the citizens of the commonwealth, specifically programs related to addiction services, children and family health and health promotion.

The *Health Insurance Expansion Fund,* established in this year's budget, collects additional Medicaid funding provided by the federal government pursuant to the increased federal Medicaid assistance percentage under Section 2001 of the Patient Protection and Affordable Care Act of 2010 and Section 1201 of the Health Care and Education Reconciliation Act of 2010. Annual spending from this fund supports, subject to appropriation, the financing of health insurance coverage for low-income residents of the commonwealth.

Long-Term Forecasting

The Patrick Administration is the first Administration in Massachusetts to establish a long-term planning policy to ensure that the state budget is consistent with the principle of fiscal sustainability. According to the Commonwealth's Long-Term Fiscal Policy Framework, which is posted on www.mass.gov/anf, structural balance is achieved when budgetary spending is based on sustainable levels of revenue, excluding fluctuations that can occur as a result of the economic cycle. When the economy is operating under capacity, the policy benchmark to evaluate structural balance compares the cyclical shortfall in tax revenue to the use of one-time resources included in the budget to offset this shortfall. When the economy is operating over capacity, the policy benchmark compares the cyclical surplus in tax revenue to the deposit of excess resources into the stabilization fund.

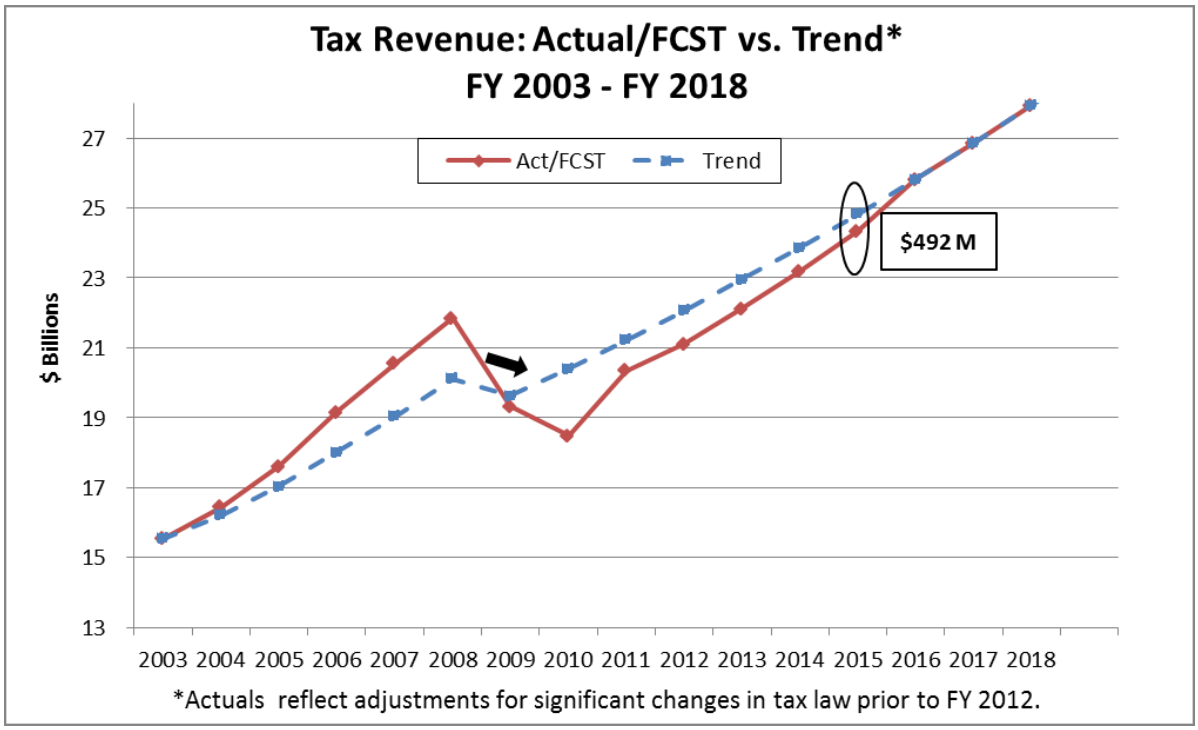
The Governor's proposed FY 2015 budget is in structural balance because the proposed $225 M in net use of one-time resources is significantly lower than the estimated $492 M cyclical shortfall. The $225 M in net use of one-time resources is based on the $334 M figure identified in the budget development write-up, less $110 M in projected stabilization fund deposits. The estimated $492 M cyclical shortfall is based on the long-term revenue forecast that was developed in concert with the consensus tax revenue process as described below.

Measuring Structural Balance

The policy benchmark for structural balance is based on a framework for long-term tax revenue forecasting that was developed by the Executive Office for Administration and Finance (A&F) and the state's Office of Tax Policy Analysis and uses revenue projections provided by outside economists. The revenue forecast is also used to evaluate other policy benchmarks identified in the Long-Term Fiscal Policy Framework.

The FY 2015 budget achieves structural balance based on an estimated $492 M cyclical shortfall and the use of $225 M in one-time resources, net of deposits into the stabilization fund. The cyclical shortfall represents the difference between the FY 2015 consensus tax revenue estimate of $24,337 M and A&F's estimate of $24,829 M in tax revenue that the Commonwealth would generate if the economy were at full capacity or "on trend." The difference between actual/forecasted tax revenue and trend tax revenue is depicted in Figure 1. The development of these estimates is described in more detail in the "Long-Term Revenue Forecast Methodology" section that follows.

Figure 1.



The use of $492 M in one-time resources provides a significant margin of safety in comparison to the cyclical shortfall. Further, the Governor's proposed budget will maintain a balance of $1,201 B in the stabilization fund at the end of FY 2015. The Commonwealth's appropriated stabilization fund balance for FY 2014 was the fourth highest in the country. The projected stabilization fund balance for year-end FY 2015 will ensure that there are sufficient resources to support the balance of the economic recovery and to provide protection in the event of another economic slowdown. For further discussion of the Stabilization Fund balance, see the Budget Challenges section.

Long-Term Revenue Forecast Methodology

The long-term tax revenue forecast used to estimate the cyclical shortfall is developed in three steps. First, a group of outside economists develop 10-year tax revenue forecasts for the FY 2014-FY 2023 time period. Second, these forecasts include an estimate of the long-run "steady-state" tax revenue growth rate, which reflects the level of tax revenue growth that may be expected in the future when the economy is at full capacity. Third, A&F develops an imputed revenue trend-line for each forecast, which is based on the FY 2023 tax revenue estimate, discounted by the steady-state tax revenue growth rate.

A summary of the external forecasts, A&F's estimates for long-term tax revenue growth, key assumptions, and calculations are included in Table 1 below. These results show strong revenue growth averaging 5.5% annually during a projected economic recovery between FY 2014 and FY 2016, a steady state growth estimate of 4.0% applied to the period between FY 2017 and FY 2023, and a resulting average growth rate of 4.3% during the full forecast period. The cyclical shortfall reflects the difference between the FY 2015 consensus tax revenue estimate of $24,337 B and $24,829 B, which is the FY 2015 estimate associated with the revenue trend-line calculated using the formula described above and noted in Table 1.

Table 1.

Commonwealth of Massachusetts
Long-Term Tax Revenue Forecast Summary
FY 2014 - FY 2023 ($ Ms)

		External Forecasts			
		ACM	MTF	BHI	A&F Estimate
Tax Revenue Assumptions					
FY14 Revised Tax Revenue Estimate	$23,200				
FY15 Consensus Revenue Estimate	$24,337				
Key Data Points					
FY16 Tax Revenue Forecast		$25,247	$25,337	$25,890	$25,822
FY23 Tax Revenue Forecast		$33,188	$31,655	$36,369	$33,980
Compounded Annual Growth Rates (CAGR)	(1)				
FY14-FY16 (Recovery)		4.3%	4.5%	5.6%	5.5%
Long-Run Steady-State		4.0%	2.6%	4.4%	4.0%
FY14-FY23		4.1%	3.5%	5.1%	4.3%
Calculation of Estimated Cyclical Shortfall					
A) FY15 Trend	(2)	$24,187	$25,692	$25,766	$24,829
B) FY15 Tax Revenue Estimate		$24,337	$24,337	$24,337	$24,337
C) FY15 Estimated Cyclical Shortfall (A-B)		$150	-$1,355	-$1,429	-$492
MEMO: FY 2014 Cyclical Shortfall					-$674

(1) Includes assumed inflation for FY15-FY22 of 2.0%.
(2) FY15 Trend Tax Revenue = (FY23 Tax Revenue Forecast)/(1+4.0%)[8].

Role in the Long-Term Fiscal Policy Framework

The long-term tax revenue forecast also plays a central role in developing other policy benchmarks that are included in the Commonwealth's Long-Term Fiscal Policy Framework. The projections for long-term growth in tax revenue and the Massachusetts economy are used to formulate policy benchmarks for the sustainable rate of growth in total spending and health care spending in the budget.

M.G.L. Chapter 224, the Health Care Cost Containment law, requires the Secretary of A&F and the House and Senate Ways & Means Committees to develop an estimate of long-term growth in Massachusetts potential gross state product, to be used by the Health Policy Commission to set the state's health care cost growth benchmark. Potential gross state product, a measure of the output of the Commonwealth's economy excluding fluctuations due to the business cycle, is also an estimate of the long-term trend in gross state product.
The alignment of these policy benchmarks and the best practices for long-term planning prescribed by GFOA and GASB are described in more detail in the Commonwealth's Long-Term Fiscal Policy Framework. The most recent version of the Long-Term Policy Framework was published in January 2014, based on the FY 2014 budget proposal, and is posted on www.mass.gov/anf.

Long-Term Planning and Annual Budget Development

Beginning in FY 2012, the A&F budget staff has consulted the Long-Term Fiscal Policy Framework cited above to establish parameters for agency and program cost growth based on projected annual revenues over medium- and long-term periods. These parameters were used to inform decision-making related to allowable hiring and related program expenditures and served to help A&F develop funding targets for FY 2015 to ensure that state spending ultimately could be sustained by available resources.

FY 2014 Update

In July 2013, the Governor signed into law the FY 2014 General Appropriations Act (GAA) – Chapter 38 of the Acts of 2013. The FY 2014 budget authorized spending of $34.064 B (or $35.694 B when including the $1.630 B annual pension contribution), a 0.5% increase (or 5.3% with the pension contribution) from FY 2013 actual expenditures of $33.894 B.

FY 2013 Year-End Supplemental Funding for FY 2014

Similar to most fiscal years, total FY 2014 spending was increased upon the adoption of "year-end" FY 2013 supplemental budget legislation, which (along with previous authorizations) authorized $166.7 M in FY 2013 budgetary appropriations (known as Prior Appropriations Continued or PACs) to continue to be expended into FY 2014. The year-end FY 2013 supplemental bill (Chapter 118 of the Acts of 2013) also provided additional supplemental appropriations for FY 2014 in the amount of $220.3 M. Of the $220.3 M in supplementary appropriations, $174 M adjusted the transfer schedule to an off-budget trust fund, the Medical Assistance Trust Fund, to align federal payment authorization with the fiscal year. This change was the result of a timing challenge rather than an increased obligation. In sum, these changes bring total FY 2014 spending up to $34.450 B.

FY 2014 Original One-Time Resources

When the Governor signed the FY 2014 budget into law, the Executive Office for Administration and Finance (A&F) projected a total of $696 M in non-recurring or "one-time" resources needed to maintain a balanced budget this year.

FY 2014 One-Time Resources $s in millions	
Budgetary Resources:	
Stabilization Resources:	350
Stabilization Fund Interest:	11
Delay FAS 109 Deduction:	46
Adjust DSTI Hospital Payments Fund:	41
One-Time Gaming Funds Supporting Ongoing Costs:	32
Sale of Assets:	42
Procurement Savings:	30
OPEB funded through Debt Service Reversions:	51
Tax Settlements to General Fund:	35
Non-Budgetary Resources:	
Group Insurance Trust Funds:	40
Quasi Public Contributions:	10
Commonwealth Care Reserves:	9
TOTAL ONE TIME RESOURCES	**696**

The largest one-time resource was $350 M of Stabilization Fund (also known as rainy day fund) resources. Other one-time resources include $46 M in delaying the FAS 109 tax deduction and $59 M in utilizing non-budgetary resources, largely in health care related trust funds and from shifting costs to quasi-public authorities for programs in line with their missions.

FY 2014 January Revenue Revision

On January 14, 2014, based on available data on tax revenue collections and economic trends, the Secretary for Administration and Finance revised the tax revenue forecast for FY 2014 to $23.200 B. This represents an increase of $403 M from the $22.797 B tax revenue estimate assumed in the FY 2014 General Appropriations Act (GAA). The revised tax revenue estimate for FY 2014 is within the range of estimates provided by economists and other experts at the consensus revenue hearing in December 2013, and accounts for $281 M in above benchmark year-to-date tax revenue collections, revised economic projections for the remainder of the year and tax law changes including the recent income tax rate reduction.

As a result of A&F's ongoing fiscal management, A&F updated its projected one-time resources needed to balance the FY 2014 budget to a total of $667 M. A&F estimates that $31 M of FY 2013 PACs carried into FY 2014 are used to support ongoing costs.

Revised FY 2014 One-Time Resources $s in millions	
Budgetary Resources:	
FY13 Resources Used to Support Ongoing FY14 Costs:	31
Stabilization Fund Withdrawal:	350
Stabilization Fund Interest:	6
Delay FAS 109 Deduction:	46
Medicaid Payment Schedule Changes:	41
Gaming Licensing Funds Supporting Ongoing Costs:	15
Sale of Assets:	30
Procurement Savings:	30
OPEB funded through Debt Service Reversions:	51
Non-Budgetary Resources:	
Trust Fund Sweeps:	61
Quasi Public Contributions:	7
TOTAL ONE TIME RESOURCES	**667**

Revised FY 2014 Estimated Spending

The table outlines the changes to FY 2014 spending since the Governor signed the GAA into law, including PACs, supplemental funding and net A&F contingencies (combination of surpluses and deficiencies recognized in A&F's budget assumptions). All FY 2014 estimated spending amounts used in this document and the Governor's FY 2015 budget recommendations reflect these assumptions.

FY 2014 Estimated Spending $s in millions	
FY 2013 Spending	**32,342**
FY 2014 GAA	**34,063**
FY 2013 Prior Appropriations Continued (PACs) into FY 2014	*167*
Supplemental Budget - Chapter 118 of the Acts of 2013	*220*
Net ANF Contingency Expenditures	*232*
FY 2014 Estimated Spending	**34,682**
FY 2014 GAA - % Change from FY 2013 Spending	**5.3%**
FY 2014 Estimated Spending - % Change from FY 2013 Spending	**7.2%**

*excludes dedicated revenue for pensions

Fiscal Year 2015 Budget Development

Critical Factors for FY 2015 Budget Development
When developing the annual operating budget, there are three factors that must be considered:

- Loss of any one-time resources utilized in the preceding year's budget;
- Growth in costs to operate state programs and services; and
- Changes in available budgetary revenues, including tax collections and other non-tax sources.

Since the state budget must be balanced each year, the year-to-year impact of these factors – and how they affect available budgetary resources – plays a critical role in determining how challenging it will be to develop a balanced budget for any given year.

One-Time Resources
As noted in the preceding section, the FY 2015 state budget relies on an estimated $334 M in one-time resources to remain in balance. This figure is $224.6 M after accounting for capital gains in excess of the General Fund threshold into the Stabilization Fund. This amount is $333 M below ($384.6 M on a net basis) one-time resources used in FY 2014 and within the sustainable level of one-time resources as documented by A&F's long-term fiscal policy framework released in January 2014. The policy framework stresses the importance of limiting the reliance on one-time resources, particularly as the economy recovers. Given the limited availability and appropriateness of one-time resources, A&F developed the FY 2015 budget as to ensure that FY 2015 utilized significantly fewer one-time resources than the FY 2014 budget. A more detailed section follows on the state's Stabilization Fund (also referred to as the Rainy Day fund).

Cost Growth and Major Budget Increases
Since state tax revenues experienced an historic drop in FY 2009 (falling more than $3 B in one year), the state has needed to control spending through reductions, reforms and other savings initiatives across almost every area of state government. This has been in the face of growth in program caseloads to historic highs among state-operated safety net programs, such as MassHealth (Medicaid), the Supplemental Nutrition Assistance Program (formerly known as Food Stamps) and family homelessness. Enrollment and utilization growth in safety net programs has required the state to shift resources away from other areas in order to preserve subsidized benefits for the populations most adversely impacted by the economic downturn.

In FY 2015, most state agencies reported modest levels of cost growth. However, there are several areas where more robust cost growth is likely, such as subsidized health care for low-income residents; employee and retiree health care; human services/safety net spending, including rates for human service providers through Chapter 257; K-12 aid to cities and towns (Chapter 70); debt service; and annual state pension contributions. Over the past several fiscal years, these cost drivers constitute the majority of year-on-year increases that have to be accounted for in developing the annual operating budget. Other areas in the state budget typically experience modest cost increases from year to year, mostly related to negotiated wage increases, leasing, the cost of fuel or other factors that are sensitive to annual cost inflation.

Annual Change in Budgetary Resources
The third critical factor in developing the FY 2015 budget is the amount of budgetary resources that are available to support operating expenses. As discussed in further detail below, tax revenues make up the largest component of state budgetary resources, representing 62% percent of the total estimated FY 2015 budgetary revenues. Tax revenues also typically represent the greatest contributor to new

state revenues in any given year. Other important resources include non-tax revenues such as federal reimbursements and departmental revenues. Historically, these revenues have increased consistently with related programmatic expenditures. Similarly, other budgetary transfers from non-budgeted sources have been relatively flat from year-to-year.

FY 2015 Tax Revenues

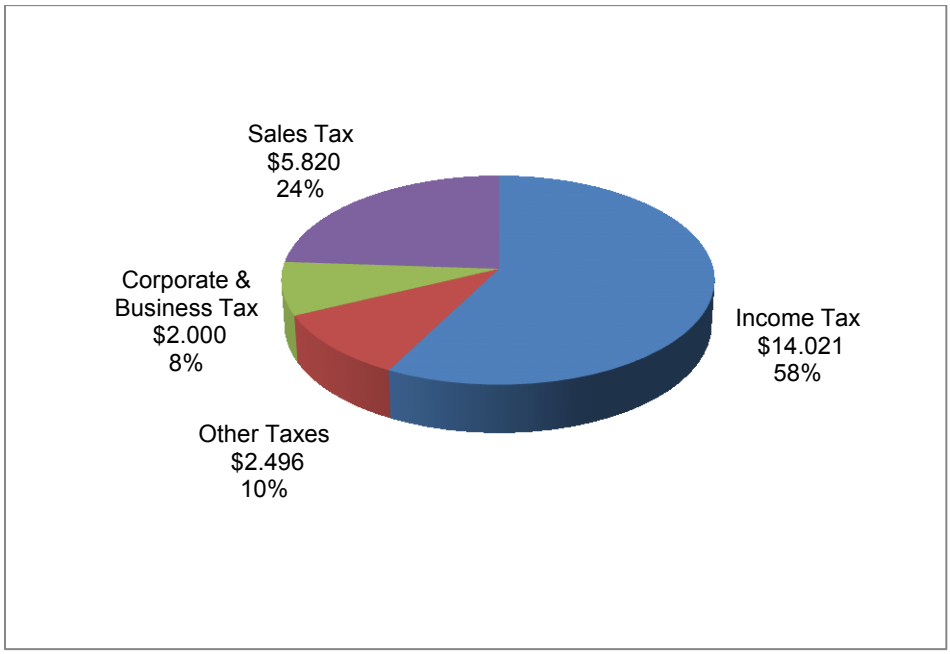
As discussed in greater detail below, FY 2015 tax revenues are projected to increase over FY 2014 levels, as tax revenue forecasters expect continued improvement in Massachusetts's economic outlook. Tax revenues, however, are still substantially below what they would have been in FY 2015 without the economic recession. The FY 2015 consensus tax projection totals $24.337 B.

FY 2015 Tax Consensus Figures ($s in millions)	
Original FY14 GAA Estimate*:	22,797
Revised FY14 Projection (Jan. 14, 2014):	23,200
FY14 Revised vs. Original:	403
FY15 Consensus Figure:	24,337
FY15 Consensus vs. FY14 Revised Estimate	**1,137**
** Here includes $46 M for one-time tax increase associated with the delay of FAS 109 corporate tax deduction.*	

FY 2015 Consensus Revenue Forecast

Each year, the Administration, the House of Representatives and the Senate consult with economists and other groups to gather information and analysis on the condition of the U.S. and Massachusetts economies. They use that information to project state tax revenue for use in the state budget. The following is a general description of the consensus revenue process.

FY 2015 Consensus Tax Revenue Estimate of $24.337
(in $ Billions)


Sales Tax
$5.820
24%
Corporate &
Business Tax
$2.000
8%
Income Tax
$14.021
58%
Other Taxes
$2.496
10%

General Information Regarding Consensus Revenue

The consensus revenue process is required under M.G.L. c.29, s.5B, which states that on or before January 15th, the Secretary of Administration and Finance (A&F) shall meet with the House and Senate Committees on Ways and Means to jointly develop a consensus tax revenue forecast for the next fiscal year's budget. The law requires that the consensus revenue estimate be placed before the General Court in the form of a joint House and Senate Resolution for full consideration.

On December 11, 2013, the Secretary of Administration and Finance and the House and Senate Committees on Ways and Means held a public hearing in Boston and heard testimony from the Massachusetts Department of Revenue (DOR), the Massachusetts Taxpayers Foundation, Beacon Hill Institute and economists from the University of Massachusetts and Northeastern University. The three branches subsequently agreed upon a FY 2015 tax revenue estimate of $24.337 B, consistent with testimony presented at the hearing. This estimate also assumes that the state will collect $1.17 B in capital gains-related revenues in FY 2015, $122 M of which will be deposited into the Stabilization Fund under the state law that caps the amount of this volatile revenue source that can be included in the operating budget.

As part of the consensus revenue process, the Secretary, House and Senate also agree on the amount of tax revenues that will need to be transferred to support the State's Retiree Pension Fund, the School Building Authority, the Massachusetts Bay Transportation Authority (MBTA) and the Workforce Training Trust Fund pursuant to statutory requirements. For FY 2015, these transfers are estimated to total $3.398 B and will be directed as follows:

- School Modernization and Reconstruction Trust Fund = $771.5 M;
- MBTA State and Local Contribution Fund = $811.3 M;
- Pension Reserves Investment Trust Fund = $1.793 B; and
- Workforce Training Trust Fund = $22.2 M.

Basis for the FY 2015 Consensus Revenue Forecast

FY 2014 tax revenues are estimated to be $23.2 B, representing an actual increase of 4.9% and a baseline increase of 4.0% from FY 2013 collections. The baseline calculation adjusts for the impact of tax law and processing changes, so it is a better indicator of underlying economic activity. Through December 2013, FY 2014 year-to-date tax revenues were up 7.1% actual and 6.5% baseline, which was $282 M above the year-to-date benchmark based on the FY 2014 General Appropriation Act (GAA) estimate of $22.797 B (including the impacts of the revenue initiatives in the FY 2014 budget and the Sales Tax Holiday in August 2013). It is expected that as the economy continues to recover, tax collections for the remainder of FY 2014 will increase by $363.6 M (3.0%) actual and $236.4 M (2.0%) baseline from the same period in FY 2013.

The FY 2015 consensus tax revenue estimate is $24.337 B, representing revenue growth of 4.9% actual and 5.0% baseline from the FY 2014 estimate of $23.2 B. The FY 2015 estimate assumes that the national and state economies will grow moderately in FY 2014 and growth will accelerate in FY 2015. In developing the consensus estimate, the Commonwealth relies on economic forecasts from Moody's Economy.com, Global Insight and the New England Economic Partnership (NEEP). The economic forecasts upon which the consensus revenue estimate is based are as follows:

- The growth of the national economy is expected to be moderate in FY 2014 but accelerate in FY 2015. Uncertainties related to the faltering recovery from the Eurozone's recession and U.S. fiscal policies continue to be sources of risk to economic growth. Real Gross Domestic Product (GDP) growth for the full FY 2014 is projected to be 2.1% to 2.2% compared to growth of 2.0% in FY 2013 and 2.4% in FY 2012. In FY 2015, real GDP growth is projected to range from 2.8% to 3.9%;

- Massachusetts employment is expected to increase by 0.9% to 1.3% over the remainder of FY 2014, and by 1.1% to 1.4% for FY 2014 as a whole. For FY 2015, Massachusetts employment is expected to grow by 1.3% to 1.5%;

- Massachusetts personal income (excluding capital gains) is expected to grow by 3.5% to 4.6% over the remainder of FY 2014 and 3.5% to 4.5% for FY 2014 as a whole. For FY 2015, Massachusetts personal income is projected to grow by 4.8% to 7.0%;

- Massachusetts wages and salaries are projected to increase by 3.2% to 4.6% for the remainder of fiscal year 2014 and 3.3% to 4.7% for the year as a whole. For FY 2015, the growth in Massachusetts wages and salaries is projected to range from 4.7% to 7.6%;

- Massachusetts retail sales growth is expected to range from 2.5% to 4.8% over the remainder of FY 2014 and 2.8% to 4.7% for the fiscal year as a whole. For FY 2015, Massachusetts retail sales are projected to grow by 3.6% to 6.1%;

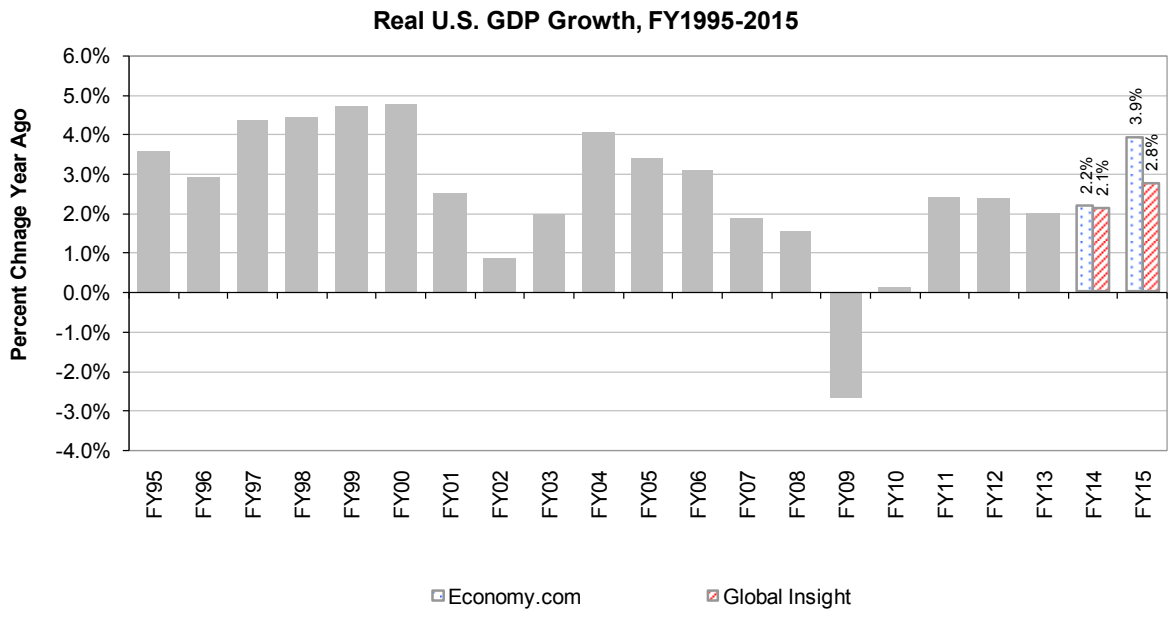
- Corporate profits at the national level are expected to increase by 1.6% to 8.9% over the remainder of FY 2014, and by -1.6% to 8.0% for the fiscal year as whole. There are no forecasts for state corporate profits. For FY 2015, growth in corporate profits is projected to range from 5.9% to 8.5%;

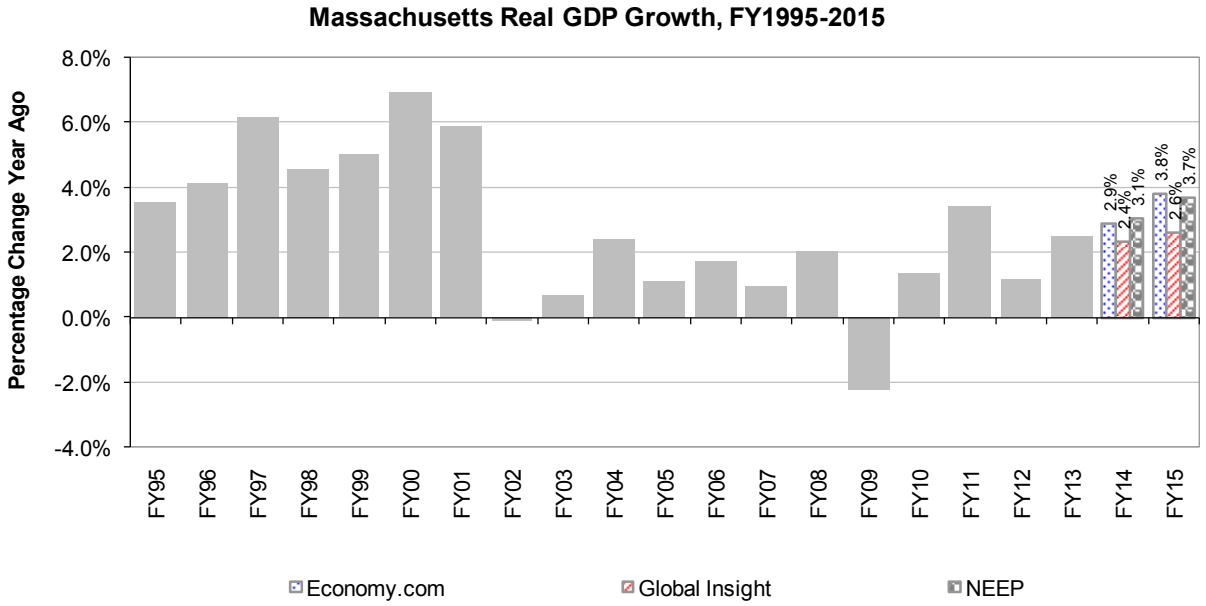
In addition to the economic forecasts described above, the consensus revenue estimate takes into account forecasts for capital gains realizations and taxes. The consensus agreement capital gains forecast is based on the following considerations:

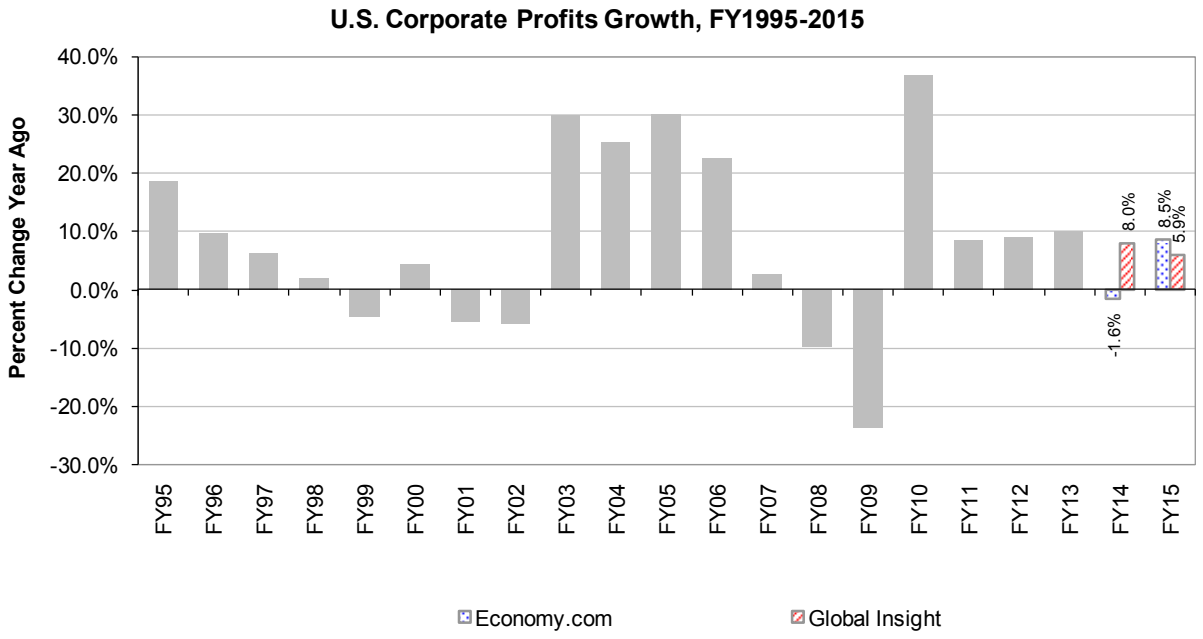
- Preliminary tax year 2012 data indicates that Massachusetts capital gains realizations increased by approximately 42.8% in tax year 2012 to $25.0 B. FY 2013 taxes on those capital gains realizations totaled approximately $1.407 B, an increase of approximately $413 M, or 41.5%, from FY 2012 (taxes on tax year 2012 capital gains realizations were paid mostly in FY 2013);

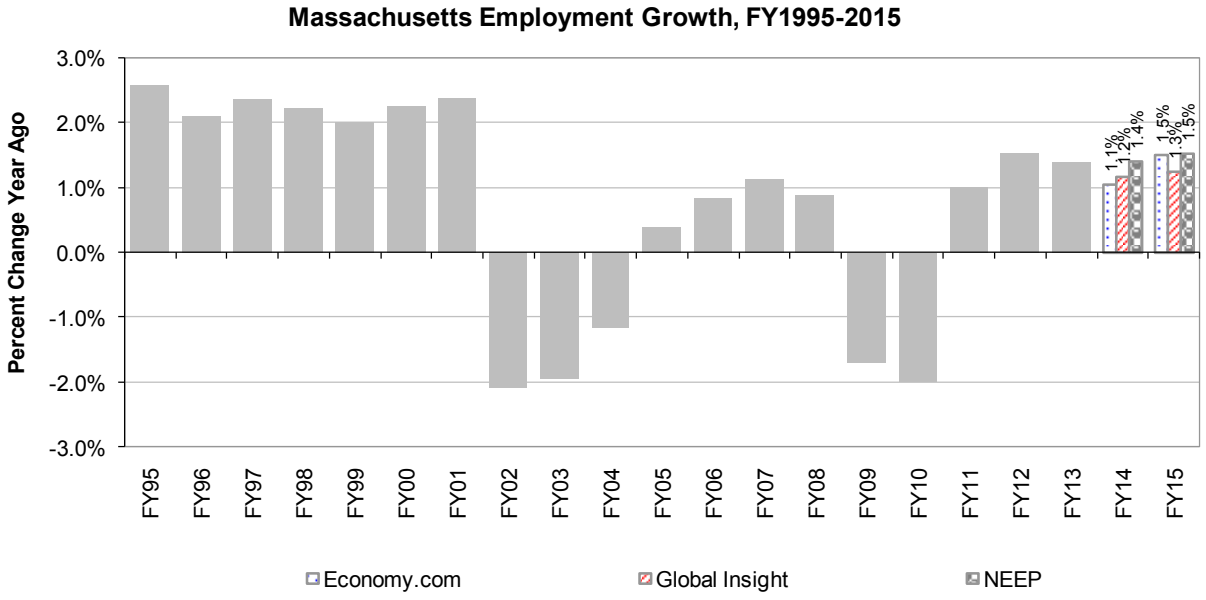
- The stock market, as measured by the average of the S&P 500 over the entire year, rose by 19.1% in calendar year 2013 (which largely determines FY 2014 capital gains taxes), and is expected to increase by 3.8% to 8.4% in calendar year 2014 (which largely determines FY 2015 capital gains taxes). Massachusetts capital gains realizations are projected to decrease by 31% in calendar year 2013 but increase by 22% in calendar year 2014.

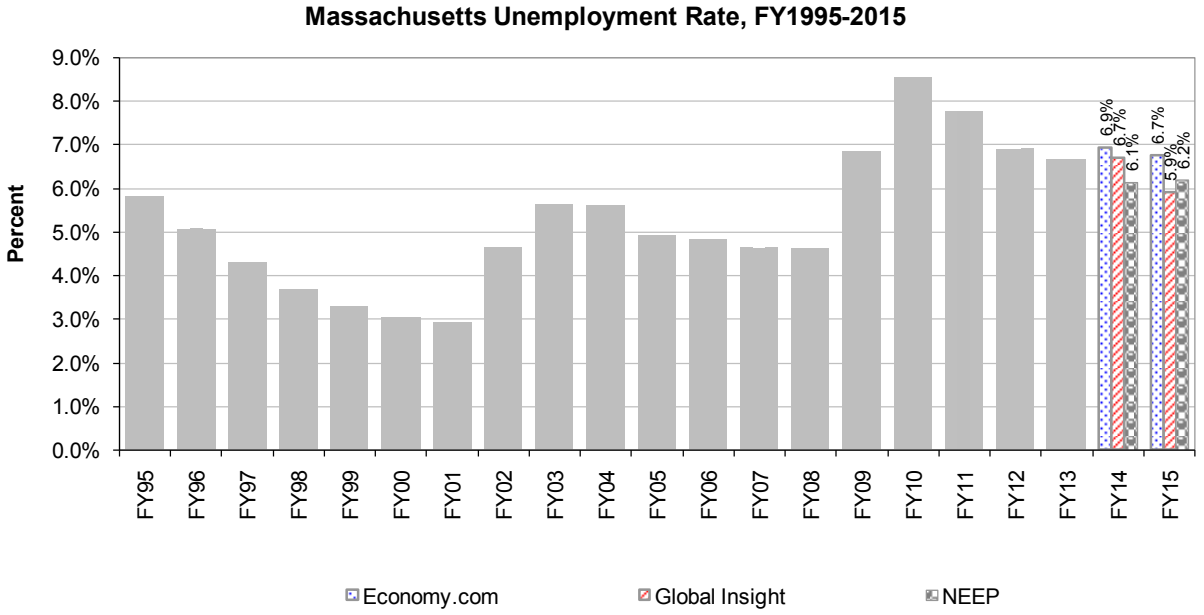
The charts below show the national and state economic forecasts presented at the December 11, 2013 consensus revenue hearing as well as the consensus estimate assumption for capital gains realizations and taxes, all of which were taken into consideration in developing the revised FY 2014 and FY 2015 consensus revenue estimates.


Real U.S. GDP Growth, FY1995-2015
Percent Chnage Year Ago
6.0%
5.0%
4.0%
3.0%
2.0%
1.0%
0.0%
-1.0%
-2.0%
-3.0%
-4.0%
2.2%
2.1%
3.9%
2.8%
FY95
FY96
FY97
FY98
FY99
FY00
FY01
FY02
FY03
FY04
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
Economy.com
Global Insight


Massachusetts Real GDP Growth, FY1995-2015
Percentage Change Year Ago
8.0%
6.0%
4.0%
2.0%
0.0%
-2.0%
-4.0%
2.9%
2.4%
3.1%
3.8%
2.6%
3.7%
FY95
FY96
FY97
FY98
FY99
FY00
FY01
FY02
FY03
FY04
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
Economy.com
Global Insight
NEEP


U.S. Corporate Profits Growth, FY1995-2015
Percent Change Year Ago
40.0%
30.0%
20.0%
10.0%
0.0%
-10.0%
-20.0%
-30.0%
FY95
FY96
FY97
FY98
FY99
FY00
FY01
FY02
FY03
FY04
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
-1.6%
8.0%
8.5%
5.9%
Economy.com
Global Insight


Massachusetts Employment Growth, FY1995-2015
Percent Change Year Ago
3.0%
2.0%
1.0%
0.0%
-1.0%
-2.0%
-3.0%
FY95
FY96
FY97
FY98
FY99
FY00
FY01
FY02
FY03
FY04
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
1.1%
1.2%
1.4%
1.5%
1.3%
1.5%
Economy.com
Global Insight
NEEP


Massachusetts Unemployment Rate, FY1995-2015
Percent
9.0%
8.0%
7.0%
6.0%
5.0%
4.0%
3.0%
2.0%
1.0%
0.0%
6.9%
6.7%
6.1%
6.7%
5.9%
6.2%
FY95
FY96
FY97
FY98
FY99
FY00
FY01
FY02
FY03
FY04
FY05
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FY10
FY11
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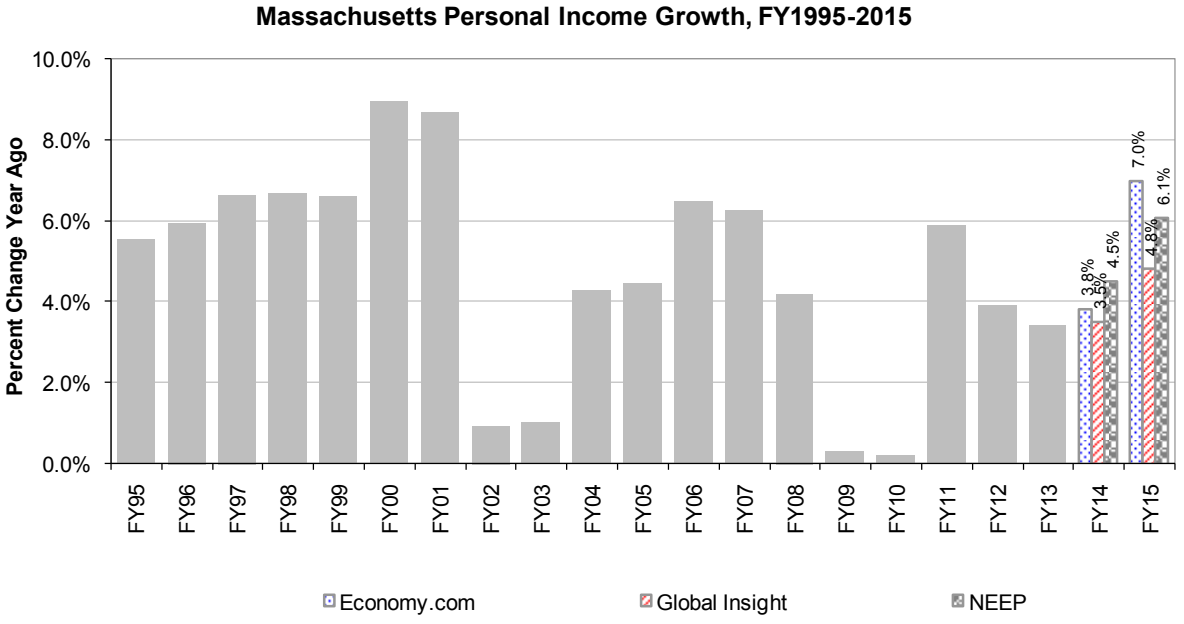
FY13
FY14
FY15
Economy.com
Global Insight
NEEP


Massachusetts Personal Income Growth, FY1995-2015
Percent Change Year Ago
10.0%
8.0%
6.0%
4.0%
2.0%
0.0%
3.8%
3.5%
4.5%
7.0%
4.8%
6.1%
FY95
FY96
FY97
FY98
FY99
FY00
FY01
FY02
FY03
FY04
FY05
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FY07
FY08
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FY10
FY11
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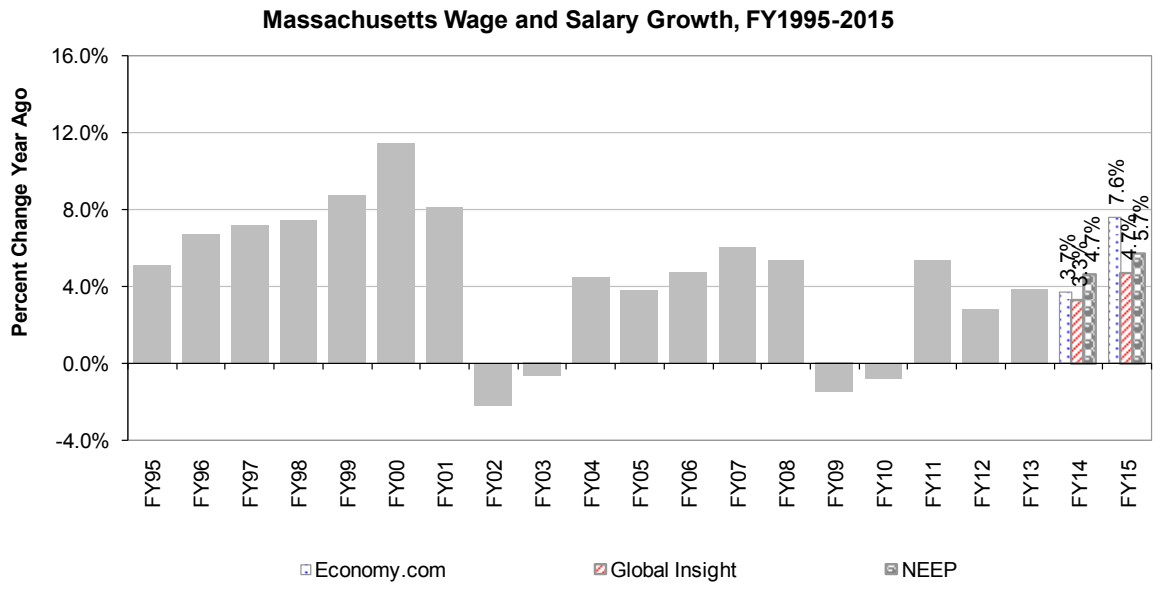
FY14
FY15
Economy.com
Global Insight
NEEP


Massachusetts Wage and Salary Growth, FY1995-2015
Percent Change Year Ago
16.0%
12.0%
8.0%
4.0%
0.0%
-4.0%
3.7%
3.3%
4.7%
7.6%
4.7%
5.7%
FY95
FY96
FY97
FY98
FY99
FY00
FY01
FY02
FY03
FY04
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
Economy.com
Global Insight
NEEP

Massachusetts Retail Sales Growth, FY1995-2015
Percent Change Year Ago
12.0%
8.0%
4.0%
0.0%
-4.0%
-8.0%
4.2%
2.8%
6.1%
3.6%
FY95
FY96
FY97
FY98
FY99
FY00
FY01
FY02
FY03
FY04
FY05
FY06
FY07
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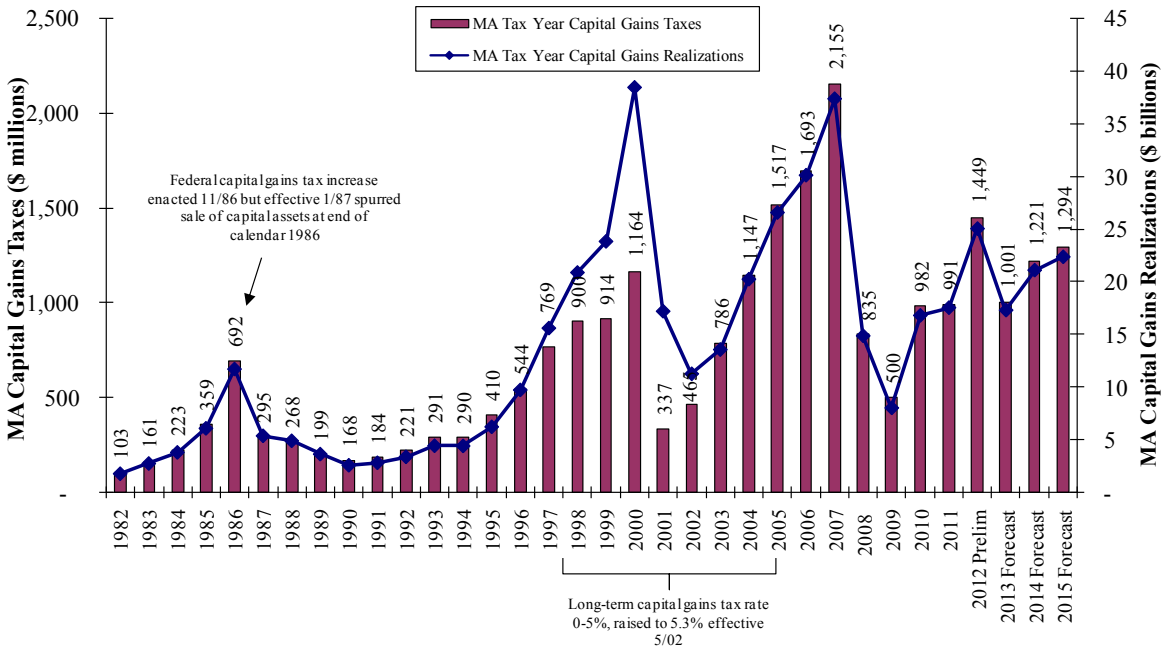
FY13
FY14
FY15
Economy.com
Global Insight

Massachusetts Capital Gains Realizations and Taxes

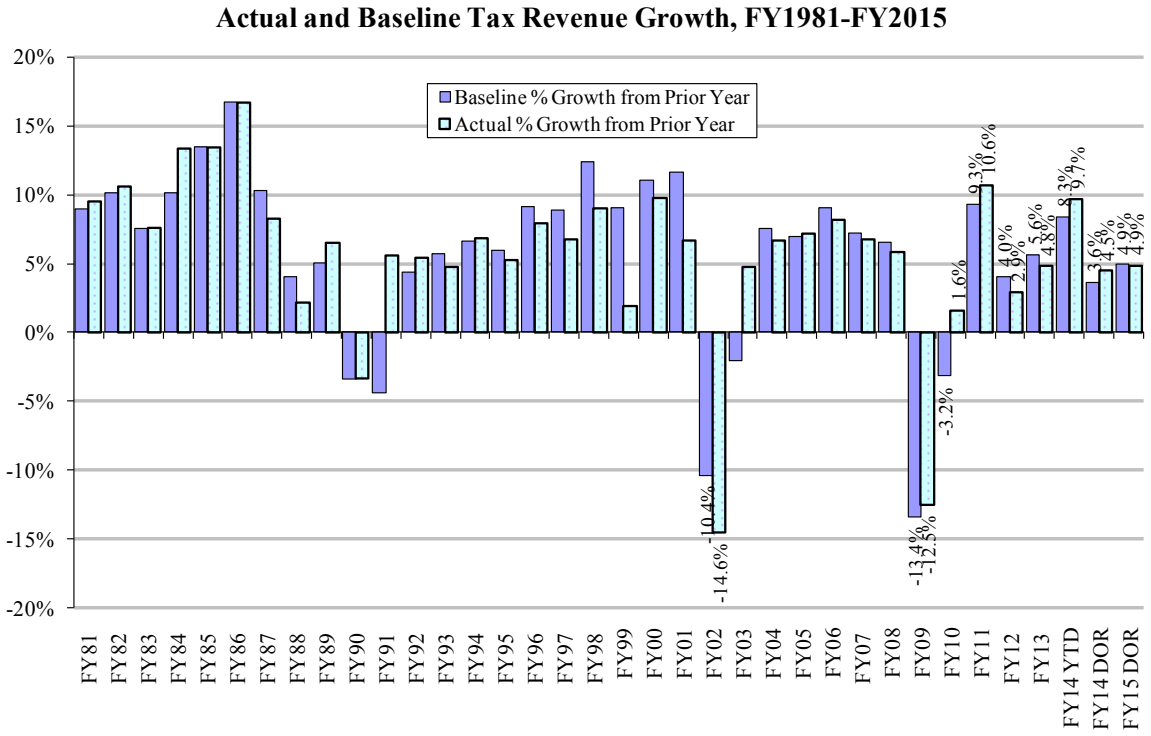


Based on these economic projections and actual tax collections through December 2013, FY 2015 tax collections are projected to grow by $1.137 B, or 4.9% actual and 5.0% baseline from FY 2014 tax collections, with income tax collections growing by 5.0% actual and 5.4% baseline, sales tax growing by 5.8% actual and 4.9% baseline, and corporate/business taxes decreasing by 1.4% actual and 0.8% baseline, as shown in the chart below.

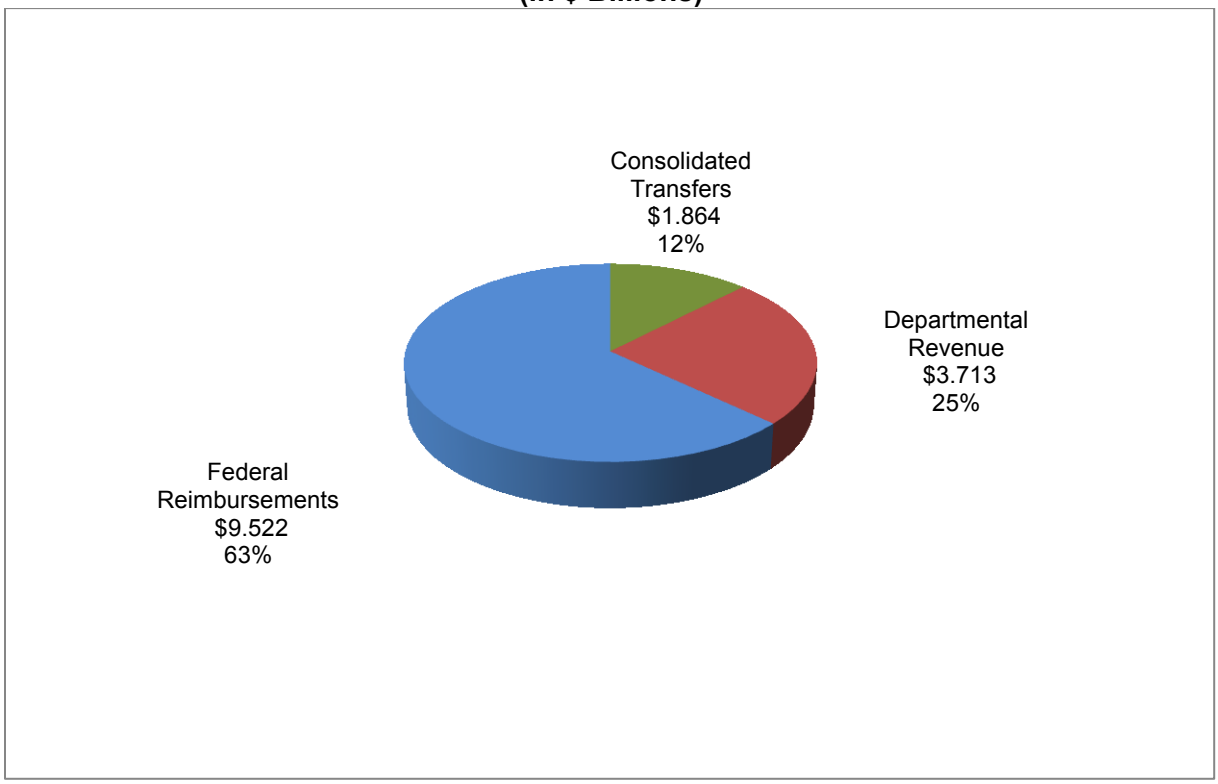
FY15 Consensus Tax Revenue Forecast

Tax Type	% Actual Revenue Growth from FY14	% Baseline Revenue Growth from FY14	FY15 Revenue Estimate ($ Millions)	FY15 Growth from FY14 ($ Millions)
Total Income	6.1%	6.7%	14,021	810
Withholding	5.0%	5.4%	10,929	516
Sales	5.8%	4.9%	5,820	319
Corporate/Business	-1.4%	-0.8%	2,384	-33
Other	2.0%	0.7%	2,112	42
Total	4.9%	5.0%	24,337	1,137
Memo: Capital Gains Taxes	10.4%	10.4%	1,170	110

The chart below shows historical trends in actual and baseline tax revenue growth.



House 2 Total Non-Tax Revenues: $15,099 B
(in $ Billions)



Federal Revenues

Federal revenues are collected through reimbursements for the federal share of entitlement programs such as Medicaid and through block grants for programs such as Temporary Assistance for Needy Families (TANF) and Child Support Enforcement. The amount of federal reimbursements to be received is determined by state expenditures and federal regulations that govern federal programs. A&F staff work with agencies to project spending levels for these federally-supported programs and the resulting federal reimbursements those expenditures will generate. Federal revenues are projected to increase by $927 M next year, largely reflecting increased Medicaid expenditures, for which the federal government typically reimburses the state $0.50 for every dollar expended. Due to the implementation of the federal Affordable Care Act (ACA), a significant amount of Medicaid spending will be reimbursed at higher rates ranging from 75% to 100%, providing $350 M in additional federal revenue for MassHealth members that were in subsidized programs (MassHealth waiver programs, Commonwealth Care and Medical Security Program) prior to ACA implementation.

Departmental Revenues

Departmental revenues are derived from licenses, tuition, fees for programs and services, reimbursements and assessments for services including, but not limited to, revenues from the Registry of Motor Vehicles, reimbursement of health care costs from municipalities participating in the state's Group Insurance Commission (GIC) health care programs, drug rebate money received by the Executive Office of Health and Human Services, interest earnings received on the state's budgeted fund balances and fees collected by the Secretary of State's Office. To the extent possible, the Administration has minimized fee increases. However, M.G.L. c.7 s.3B provides for an annual review of fees to confirm that they are sufficient to defray the cost of providing the service. As part of this exercise, A&F analyzes historical non-tax revenue receipts and works with agencies to develop budget-year projections for these revenues. During the budget process, agencies review the fees to ensure they are current and reflect the actual cost of doing business. In FY 2015, total departmental revenues are projected to grow modestly by $120.7 M before accounting for additional revenue proposals, largely due to increased economic activity and cyclical fee collections.

In addition to underlying growth, the Governor's budget includes $24.2 M in increased departmental revenue generated by expanding a 5 cent bottle deposit to include non-carbonated beverage containers such as water, juice and tea. This initiative is both a revenue generator for the Commonwealth and a cost saver, as the increased incentive to recycle is anticipated to save municipalities up to $7 M in solid waste management costs.

As mentioned above, the Governor's budget includes two sections that give a detailed overview of projected non-tax revenue for FY 2015. Section 1B details projected FY 2015 non-tax revenue receipts by the department, board, commission or institution that administers and collects the respective revenue source. The online version of the Governor's budget enables users to further examine each governmental area and view the title and description of each revenue source contributing to that area's total non-tax revenue. Additionally, the fund statements, which are included in the "Financial Statements" section of the budget document, offer another view of departmental revenues by operating fund.

Consolidated Transfers

Consolidated transfers reflect inflows to the General Fund from non-budgeted funds, which include annual tobacco settlement proceeds received as part of the Master Settlement Agreement with tobacco companies, net revenues from the State Lottery Fund, fringe revenue to recoup the cost of various statewide benefits assessed on non-budgeted funds and revenues from the Commonwealth's Unclaimed Property Division. A&F solicits agency feedback and uses historical data to project transfers to and from the budgeted funds for the proposed budget year. Section 1C of this document provides further detail. In FY 2015, consolidated transfers are projected to decline by $274.5 M.

FY 2015 Budget Recommendation

Annual Change in Budgetary Resources	FY 2014 Estimated	FY 2015 House 2	Annual Change
Budgetary Revenue:			
Projected Baseline Tax Collections*	23,154.4	24,337.0	1,182.6
Transfer of Capital Gains in Excess of Statutory Maximum	(37.0)	(122.0)	(85.0)
Transfer for Annual Pension Contribution	(1,630.0)	(1,793.0)	(163.0)
Transfer for OPEB Liabilities**	-	(75.0)	(75.0)
Transfers of Tax Revenue to MBTA, SBA and Workforce Training Fund	(1,549.8)	(1,605.0)	(55.2)
Federal Reimbursements	8,595.0	9,522.0	927.0
Departmental Revenues	3,569.2	3,689.9	120.7
Transfers from Non-Budgeted Sources	1,844.0	1,744.5	(99.5)
Stabilization Fund Withdrawal	350.0	175.0	(175.0)
Prior Year Funds Used to Support Current Year Budgetary Spending	245.2	13.9	(231.3)
Delay of FAS 109	45.6	45.6	-
Other New Revenues Supporting the Budget:			
Aligning Settlements with Capital Gains Stabilization Fund Policy***	-	203.5	203.5
Closing Tax Loopholes	-	40.3	40.3
Taxing Candy and Soda to Support Public Health Programs	-	57.0	57.0
Revenue from Category 2 Gaming Establishment Operation	-	20.0	20.0
Modernize Bottle Redemption	-	24.1	24.1
CHANGE IN BUDGETARY RESOURCES (INCLUSIVE OF RESOURCES FOR PENSIONS):			**1,691.2**

*FY 2014 tax figure reflects revised estimate after excluding FAS 109 delay, separately categorized below.

**In FY 2014, $50.6 M is dedicated to OPEB from debt service savings.

***In FY 2014, $184 M in settlements in excess of $10 M included in Projected Baseline Tax Collections.

The tables provided above and below outline the year-on-year changes in major revenue and spending categories. The following narrative summarizes the contributing factors to the annual changes adopted in the Governor's House 2 budget recommendations. As shown in the table, total budgetary resources in FY 2015 are estimated to increase by $1.691 B from FY 2014 estimated levels. A corresponding increase in spending is recommended, and the FY 2015 Spending Summary section outlines the major changes adopted within these spending assumptions.

FY 2014 Budgetary Resources

FY 2015 Consensus Revenue

As noted in a previous section, the FY 2015 tax consensus figure announced on January 14, 2014 jointly by the Secretary of Administration and Finance and the Chairs of the House and Senate Committees for Ways and Means totaled $24.337 B. After accounting for $46 M of the FY 2014 tax projection (now $22.230 B) coming from one-time resources generated by the delay of the FAS 109 deduction, the total baseline tax revenue growth before any tax law changes equals $1.182 M.

FY 2015 Capital Gains

The estimated FY 2015 tax receipts associated with capital gains totals $1.17 B, up from the FY 2014 assumption of $1.06 B. Given the volatile nature of capital gains receipts, the Governor and the

Legislature worked to adopt a reform that restricts the amount of capital gains receipts that can be used for budgetary purposes in any given year. In FY 2014, that ceiling is $1.023 B, but growing to $1.048 B in FY 2015 (the threshold is subject to annual adjustment to reflect the average annual rate of growth in U. S. gross domestic product over the preceding five years).

FY 2015 Pension Contribution

The updated pension schedule, and the FY 2015 pension contribution associated with it, accounts for the full impact of the investment losses realized by the pension fund in 2008 as well as revised actuarial assumptions, most notably the adoption of a more conservative investment return assumption of 8.0%. After consultation with PERAC and the House and Senate, the Secretary for Administration and Finance established an updated funding schedule that requires a 10% increase in the FY 2015 pension contribution relative to 2014, with the new schedule specifying 10% increases also for 2016 and 2017 graduating down to 7% annual increases until the unfunded pension liability is fully funded by 2036. This makes for a $163 M pension funding increase from FY 2014. Fully funding pensions by 2036 reflects an acceleration of the 2040 timetable currently required by law as recommended by state officials and budget watchdogs at the December 11, 2013 consensus revenue hearing.

FY 2015 Transfers of Tax Revenue

Under state law, specific amounts of the consensus revenue estimates are dedicated for annual transfers for dedicated purposes: the Massachusetts School Building Authority, the Massachusetts Bay Transportation Authority and the Workforce Training Fund. The first two receive an annual percentage of the state sales tax collections, while the third receives dedicated employer contributions to the Workforce Training Fund for grants to support incumbent worker training in the private sector. In total, the FY 2015 consensus forecast projects these transfers to equal $1.605 B, an increase of $55 M from the FY 2014 estimate of $1.550 B. Similar to pensions, this annual increase has the effect of reducing budgetary resources when comparing year-on-year changes.

FY 2015 Non-Tax Revenues

As described in an earlier section, the three major categories of state non-tax revenues are: federal reimbursements, departmental revenues and transfers from non-budgetary sources. Total non-tax revenues are forecast to grow in FY 2015 by $586 M, from $14.603 B in FY 2014 to $15.189 B in FY 2015. The major contributor to this increase is additional projected federal revenues ($716 M) largely associated with state MassHealth (Medicaid) expenditures. The state is eligible to receive an enhanced federal Medicaid matching fund percentage associated with the federal Affordable Care Act (ACA) that became effective on January 1, 2014. Departmental revenues are forecast to increase modestly by $120.7 M in FY 2014, or growth of 3.3%. Finally, increases in federal and departmental revenues are offset by a $274.5 M reduction in budgetary transfers. The decrease is attributable to a lower Stabilization Fund withdrawal (from $350 M in FY 2014 to $175 M in FY 2015) and other one-time transfers from non-budgetary sources in FY 2013 that are budgeted to support one-time costs this year.

Prior Year Funds and Reserves

The FY 2014 budgetary resources currently include an estimated $245.2 M in reserves largely funded through prior-year appropriations extended into FY 2014, mostly for one-time purposes. The Governor's FY 2015 House 2 recommendation does not assume that unspent funds in FY 2014 will be made available in FY 2015, and therefore at this time only projects a limited amount of reserves will be carried forward. The year-on-year impact is $231.3 M less in budgetary resources than FY 2014; however, these reductions are typically offset by like reductions in spending.

FY 2015 One-Time Sources

As noted earlier, total estimated FY 2014 one-time resources equal $667 M, or $609.2 M after accounting for capital gains deposits into the Stabilization Fund. These compare to total FY 2015 one-time resources of $334.4 M ($224.6 M net after accounting for Stabilization Fund deposits).

FYs 2014 and 2015 One-Time Resources $s in millions	FY 2014 Revised*	FY 2015 House 2	% Change
Budgetary Resources:			
FY 2013 Resources Used to Support Ongoing FY 2014 Costs	31.0		
Stabilization Fund Withdrawal	350.0	175.0	
Stabilization Fund Interest	5.8	10.7	
Delay FAS 109 Deduction	45.9	45.9	
Medicaid Payment Schedule Changes	41.0	13.0	
Gaming Licensing Funds Supporting Ongoing Costs	14.7	53.5	
Sale of Assets	30.0		
Procurement Savings	30.0		
OPEB funded through Debt Service Reversions	50.6		
Federal Revenues		32.3	
Non-Budgetary Resources:			
Trust Fund Sweeps	61.0	4.0	
Quasi Public Contributions	7.0		
TOTAL ONE TIME RESOURCES	**667.0**	**334.4**	*-50%*
Less: Stabilization Fund Deposits	(57.8)	(109.8)	
NET ONE TIME RESOURCES	**609.2**	**224.6**	*-63%*

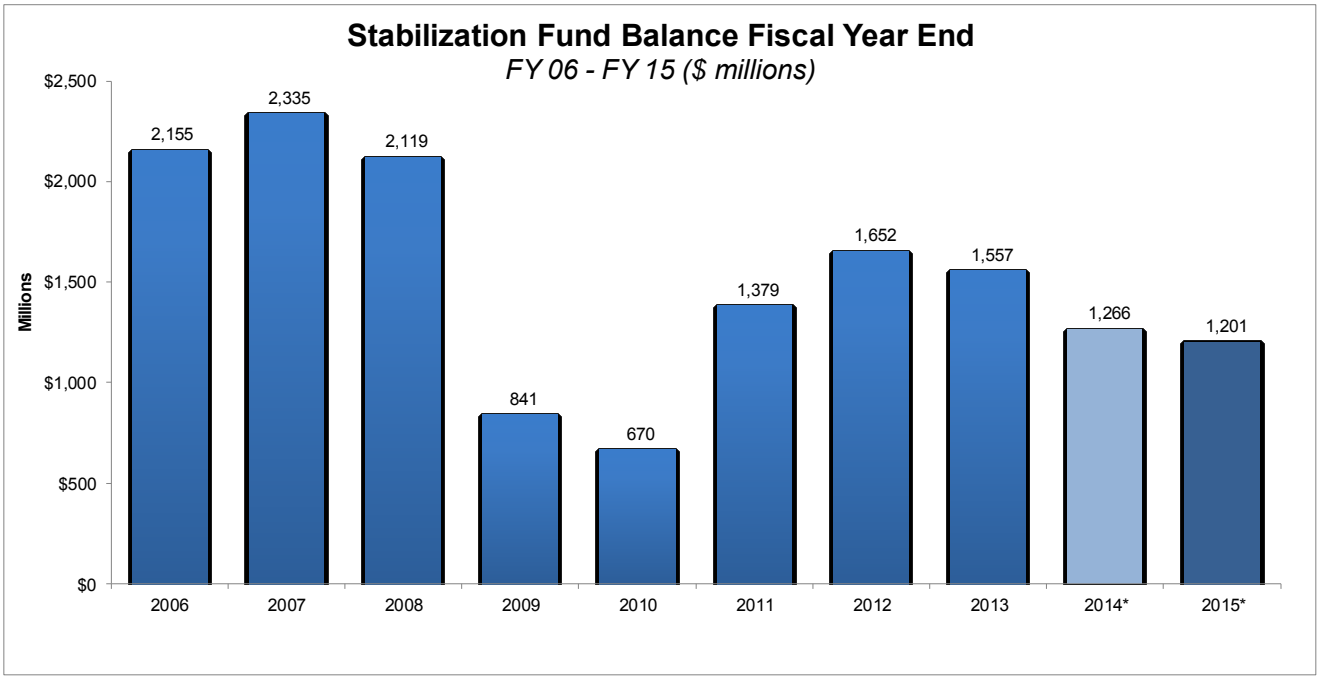
*Revised since the Governor signed the FY 2014 budget on July 12, 2013.

Assumed one-time resources in FY 2015 include:

- $175 M in gross Stabilization Fund or “Rainy Day Fund” resources (a discussion of the rainy day fund follows in a later section). The Rainy Day Fund draw is $175 M less than the FY 2014 budgeted assumption of $350 M, and is projected to leave a balance of $1.201 B in the fund at the close of FY 2015.
- $53.5 M in gaming licensing funds that were originally budgeted to be collected in FY 2014 (a further discussion of gaming licensing revenues is provided below).
- $45.6 M from again delaying the implementation of a corporate tax expenditure, known as FAS 109.
- $13 M (net) in reduced state budgetary resources resulting from the restructuring of state funding for payments to hospitals. This shift reflects the timeline of grant awards for the Infrastructure and Capacity Building program, which have been paid out in the subsequent fall (following fiscal year) since FY 2013.
- $32.3 M from one-time federal revenue opportunities, including TANF Contingency Fund revenue ($31 M) and safety improvements at the Soldiers Homes ($1.7 M) which are eligible for federal matching revenue.
- $10.7 M of interest earned from the Stabilization Fund balance and redirected to the General Fund, consistent with prior fiscal years.
- $4 M from the transfer of surplus non-budgetary fund resources to the General Fund. An outside section is included within the Governor’s FY 2015 House 2 budget that authorizes the Secretary of Administration and Finance to close or sweep trust funds where he determines that such funds can be appropriately used to support the budget.

In total, the House 1 recommendation for FY 2014 relies on $333 M less in one-time resources than those budgeted for FY 2014, a reduction of 50%. This amount, $334 M, is within the sustainable amounts projected within the Executive Office for Administration and Finance’s published long-term fiscal policy framework published originally in early 2012 and updated this month coinciding with the release of the FY 2015 budget.

Stabilization Fund



*

Projected ending balances.

The table provided above shows the year-end Stabilization Fund balances over the period FY 2005-15. The projected balances for Fiscal Years 2014 and 2015 are shown. Currently, FY 2014 is assumed to close the year with $1.266 B in Stabilization Fund proceeds. This assumes a $350M budgeted transfer to the General Fund, which is partially offset by the deposit of estimated capital gains revenues and the $20 M repayment from gaming licensing revenues associated with the 2011 Expanded Gaming Act provision that used $20 M of Stabilization Fund proceeds to fund the start-up costs for gaming oversight activities.

In FY 2015, the projected Stabilization Fund balance totals $1.201 B. This reflects the assumed $175 M in proposed draws to the General Fund and partially offset by $122M in capital gains-receipts deposited into the Fund. Please note that, pursuant to state finance law, 5% of the amount deposited must then be transferred to the State Retiree Benefits Trust Fund and another 5% to the Commonwealth's Pension Liability Fund.

The projected year-end balance at the close of FY 2015 will leave Massachusetts one of the highest reserve balances in the nation. It also reflects the continued effort of the Governor and Legislature to adopt fiscal policies that responsibly limit the use of volatile or unsustainable resources (i.e. capital gains receipts) from general budgetary purposes. The Stabilization Fund has proven to be a critical tool over the past several fiscal years to help mitigate some of the impact of reduced tax collections resulting from the 2008-09 economic recession. It is important to continue policies that support a sufficient fund balance and ensure resources are available for the future as state continues to recover from an unprecedented fiscal collapse.

FY 2015 New Tax Revenues

The Patrick Administration proposes the following changes to our tax system to enhance public health and close loopholes:

1. Collecting sales tax on candy and soda purchases, and using the associated revenue to fund the Commonwealth Health and Prevention Fund, which will support public health programs
2. Imposing the room occupancy tax on the mark-up that room resellers like online travel websites, as well as on transient rentals

3. Applying the corporate tax rate to pass-through entities owned by insurance companies and security corporations

FY 2014 Gaming Licensing Revenues

The FY 2014 budget assumed $83 M in budgetary revenues associated with the licensing of 3 gaming facilities (2 “Category 1” Licensees and 1 “Category 2” Licensee). Of this amount, approximately $32 M was used to support on-going budgetary expenses and was listed among the $696 M in projected FY 2014 one-time resources at the time the Governor signed the budget into law.

The Massachusetts Gaming Commission (MGC) has published a plan that indicates that two Category 1 licenses and one Category 2 license will be awarded by June 30, 2014. However, the Governor’s FY 2015 budget reflects the fact that while the FY 2014 budget assumed two Category 2 licenses and one Category 1 license awarded in FY 2014, some of the dates for award are very close to the end of the fiscal year. Consistent with good fiscal planning, the budget assumes one Category 2 license fee in each of FY 2014 and FY 2015. This spreads any fiscal risk associated with the timing of the award of these licenses and the collection of the associated fees.
The minimum Category 1 license fee is $85 M, and a Category 2 license fee totals at least $25 M, generating at least $110 M in gaming licensing revenues in FY 2014 and $85 M in FY 2015. Under the existing laws (Chapter 194 of 2011) the first $20 M of any gaming licensing must repay the Stabilization Fund for the “start-up costs” for the MGC and the Community Mitigation and Transportation Funds must be fully capitalized first. This leaves $47 M in licensing revenues to be distributed via the prescribed allocation under Section 93 of Chapter 194 in FY 2014. Of this amount, $29.65 M is projected to be available for state budgetary purposes. Though only $47 M of the $83 M in revenue is available in FY 2014, all $83 M of related expenditures will occur, consistent with the budgetary fund construct under state finance law.

The remaining $53.5 M in budgeted revenue (associated with the $85 M in licensing revenue from the second Category 2 establishment) will move from FY 2014 to FY 2015. In FY 2015, the General Fund will be reimbursed for those FY 2014 expenditures not supported by licensing revenue from second Category 2 license due to timing complexities.

FY 2014 Budget Assumption*													
Year	License	Revenue	Stabilization Fund[1]	Community Mitigation Fund[1]	Transportation Fund[1]	Local Capital Projects Fund[2]	Manufacturing Fund[2]	Community College Fund[2]	Tourism Fund[2]	Local Aid Stabilization Fund[2]	Healthcare Payment Reform Fund[1]	Race Horse Development Fund[1]	Total
FY14	1 Slot Parlor, 2 Casino Licenses	$195.00	$20.00	$17.50	$25.37	$19.25	$22.75	$29.75	$2.63	$8.75	$40.25	$8.75	$195.00

FY 2015 House 2 Update													
Year	License	Revenue	Stabilization Fund[1]	Community Mitigation Fund[1]	Transportation Fund[1]	Local Capital Projects Fund[2]	Manufacturing Fund[2]	Community College Fund[2]	Tourism Fund[2]	Local Aid Stabilization Fund[2]	Healthcare Payment Reform Fund[1]	Race Horse Development Fund[1]	Total
FY14	1 Category 1, 1 Category 2	110.00	20.00	17.50	25.37	6.87	8.11	10.61	0.94	3.12	14.35	3.12	109.99
	Reduction in FY14 Licensing Revenue					(12.38)	(14.64)	(19.14)	(1.69)	(5.63)	(25.90)	(5.63)	(85.00)
FY15	1 Category 2 License	85.00		0.00	0.00	12.38	14.64	19.14	1.69	5.63	25.90	5.63	85.00
	Two Year Total	**195.00**	**20.00**	**17.50**	**25.37**	**19.25**	**22.75**	**29.75**	**2.63**	**8.75**	**40.25**	**8.75**	**194.99**

*figures in millions
[1] non-budgetary fund
[2] budgetary fund

The table above outlines the projected FY 2014 and FY 2015 licensing revenues and distributions, per Chapter 194.

Modernize Bottle Redemption in FY 2014
The Massachusetts Bottle Bill, enacted in 1982, is designed to encourage consumers to return their empty soda and beer containers by means of a redeemable $0.05 deposit. The $0.05 refundable deposit is placed on all carbonated sodas, beer and malt beverages. Most bottle deposits are redeemed through two types of sites, redemption centers and large retail stores. When the Bottle Bill was enacted in 1982, the beverages covered by the law were limited to carbonated soft drinks, mineral water, beer and other malt beverages. Since that time, the beverage market has changed with bottled water, fruit drinks, iced tea and sports drinks now being some of the most popular choices available.

However, these non-carbonated beverages are not covered by the Bottle Bill and often end up in landfills or along the side of the road.

By revising the definition of "beverages" in Massachusetts General Law, the Bottle Bill can be brought up to date. Consumers will be required to pay an additional $0.05 cents on water, flavored waters, iced teas, coffee based drinks and sports drinks. The amounts paid for deposits for expanded beverages will be returned to consumers if they return the empty bottles for recycling. The Governor's FY 2015 budget assumes that by adopting these changes, the state will collect at least $24 M in additional revenues next year, allowing for $4 M in investments in state recycling coordination and redemption efforts.

FY 2015 Spending Summary

FY 2015 Spending Growth

The Governor's FY 2015 budget is balanced and fiscally responsible. Total state FY 2015 spending is projected to be $36.373 B (or $38.166 B after including the annual pension contribution), a 4.88% increase from FY 2014 estimated spending.

State Budgetary Spending*
FYs 2004-2015
$s in millions

FY	Amount	% Growth
2004	22,146	N/A
2005	22,562	1.88%
2006	24,310	7.75%
2007	27,588	13.48%
2008	29,410	6.60%
2009	29,292	-0.40%
2010	29,047	-0.84%
2011	30,636	5.47%
2012	30,976	1.11%
2013	32,342	4.41%
2014	34,682	7.24%
2015	36,373	4.88%

*excludes revenue dedicated for pensions

In the fiscal years following the fiscal downturn of 2008-09 (which began in state FY 2009) total state spending growth has averaged 3.12% annual growth through FY 2015. This compares to 6.13% in average annual growth in the 5 years preceding FY 2009.

FY 2014 Estimated Spending vs. FY 2015 House 2				
Non-Executive Branch Agencies	**FY 2014 Estimated Spending**	**FY 2015 House 2**	**Annual Change**	**% Change**
Judiciary	$ 827,947,570	$ 850,979,460	$ 23,031,890	2.8%
Sheriffs	$ 524,394,493	$ 552,958,291	$ 28,563,798	5.4%
District Attorneys	$ 102,919,091	$ 104,353,574	$ 1,434,483	1.4%
Lottery Commission	$ 90,967,942	$ 94,380,306	$ 3,412,364	3.8%
Comptroller	$ 16,808,090	$ 14,014,338	$ (2,793,752)	-16.6%
Legislature	$ 74,273,870	$ 66,681,647	$ (7,592,223)	-10.2%
Other Constitutional Offices	$ 200,359,417	$ 202,717,233	$ 2,357,817	1.2%
Debt Service	$ 2,432,654,868	$ 2,508,321,987	$ 75,667,119	3.1%
Administration and Finance	$ 521,373,370	$ 363,925,764	$ (157,447,606)	-30.2%
Group Insurance Commission	$ 1,785,369,676	$ 1,889,502,875	$ 104,133,199	7.3%
Energy and Environmental Affairs	$ 220,511,930	$ 229,746,751	$ 9,234,820	4.2%
Health and Human Services	$ 5,149,454,541	$ 5,447,621,991	$ 298,167,450	5.8%
MassHealth	$ 12,120,786,014	$ 13,506,437,942	$ 1,385,651,928	11.4%
Housing and Economic Development	$ 557,423,011	$ 478,112,312	$ (79,310,700)	-14.2%
Labor and Workforce Development	$ 54,879,588	$ 47,854,348	$ (7,025,240)	-12.8%
Higher Education Campuses	$ 960,654,740	$ 1,028,942,126	$ 68,287,386	7.1%
Executive Office of Education	$ 1,248,171,947	$ 1,260,573,381	$ 12,401,434	1.0%
K-12 Aid (Chapter 70)	$ 4,301,214,591	$ 4,400,696,186	$ 99,481,595	2.3%
Local Aid	$ 948,650,293	$ 947,000,293	$ (1,650,000)	-0.2%
Public Safety	$ 1,012,405,284	$ 1,013,906,187	$ 1,500,903	0.1%
Health Connector Authority	$ 340,078,633	$ -	$ (340,078,633)	-100.0%
Transfers for Payments to Hospitals and Providers	$ 661,474,470	$ 622,261,307	$ (39,213,163)	-5.9%
Other Transfers to Non-Budgetary Funds	$ 2,625,000	$ 9,753,272	$ 7,128,272	271.6%
Transportation	$ 591,753,731	$ 732,753,731	$ 141,000,000	23.8%
Total Appropriated Spending	**$ 34,747,152,159**	**$ 36,373,495,301**	**$ 1,626,343,141**	**4.7%**
State Pension Contribution	**$ 1,630,000,000**	**$ 1,793,000,000**	**$ 163,000,000**	**10.0%**
Total Spending Including Pensions	**$ 36,377,152,159**	**$ 38,166,495,301**	**$ 1,789,343,141**	**4.9%**

Listed in the table above is a summary of the major spending categories of the state budget with FY 2014 estimated spending and FY 2015 House 2 budget levels, as well as dollar and percent changes year-on-year. Description of major highlights and policy changes are provided below.

Non-Executive Branch Agencies

FY 2014 Estimated Spending vs. FY 2015 House 2				
Non-Executive Branch Agencies	**FY 2014 Estimated Spending**	**FY 2015 House 2**	**Annual Change**	**% Change**
Judiciary	$ 827,947,570	$ 850,979,460	$ 23,031,890	2.8%
Sheriffs	$ 524,444,493	$ 552,958,291	$ 28,513,798	5.4%
District Attorneys	$ 102,919,091	$ 104,353,574	$ 1,434,483	1.4%
Lottery Commission	$ 90,967,942	$ 94,380,306	$ 3,412,364	3.8%
Comptroller	$ 16,808,090	$ 14,014,338	$ (2,793,752)	-16.6%
Legislature	$ 74,273,870	$ 66,681,647	$ (7,592,223)	-10.2%
Other Constitutional Offices	$ 200,359,417	$ 202,717,233	$ 2,357,817	1.2%
Total Spending	**$ 1,837,720,473**	**$ 1,886,084,849**	**$ 48,364,377**	**2.6%**

Agencies outside of the Executive branch include: the judicial agencies, such the Supreme Judicial Court, the Trial Courts, and the Committee for Public Counsel Services (CPCS); District Attorneys; State Sheriffs; Constitutional Officers; the Lottery Division; the State Comptroller and the Legislature, comprising of $1.914 B of the FY 2015 budget recommendations. Some areas of note include –

- ***Judiciary*** – The Governor's FY 2015 budget funds the full annualized cost of the judicial salary increase entitled to judges and clerks per the FY 2014 budget in addition to a small across the board increase for Judiciary. The Governor's budget also includes $2.7 M to support the development of eight regional specialty courts across the state. In addition, the FY 2015 budget

funds the main administrative accounts of CPCS at a 2% increase over their FY 2014 appropriation, while funding the CPCS caseload accounts at their agency requested level. The Governor's budget also restores aid to the Massachusetts Legal Assistance Corporation in FY 2015 to $14 M, a $1 M increase over FY 2014.

- ***Sheriffs*** – The Governor's FY 2015 budget provides 1 percent increases for the main operating funding appropriations for state sheriffs' offices. The Governor's FY 2015 funding level assumes that supplemental funding will be provided for a number of sheriffs in FY 2014 to more closely align with sheriff facility costs needed for the full year. Three sheriffs received an additional investment in the FY 2015 budget; Bristol, Middlesex and Hampden. Bristol is receiving an investment of $4 M to fund the legislative initiative begun in FY 2013 to bring correctional officer salaries up to date with similar counties. Middlesex is receiving a $2.2 M investment to offset one-time and ongoing costs associated with the operations of the expanded Middlesex House of Correction to accommodate the closure of the jail in the Cambridge Edward J Sullivan Courthouse. Hampden is receiving a $1.9 M investment for the operations of the expanded Western Massachusetts Regional Women's Correctional Center (WMRWCC), which is to be complete in April 2014. Upon completion, the WMRWCC will house all women sentenced to a House of Correction or awaiting a trial in Hampden, Worcester, Hampshire, Franklin, and Berkshire County, which will take pressure off the crowded MCI Framingham Women's Facility.

- ***District Attorneys*** – Funding for District Attorneys' main operational accounts is increased in FY 2015 by 2 percent from their FY 2014 appropriations, consistent with other independent and constitutional offices.

- ***Other Constitutional Officers*** – With limited exceptions, the funding for the accounts of the Constitutional offices has been funded at 2 percent above FY 2014 appropriations. The Secretary of State's elections accounts have been funded to their agency requested level in order to account for upcoming statewide elections in FY 2015.

- ***Lottery*** – The state's Lottery Commission oversees the state's various lottery and gaming operations. The Commission generates over $1 B in annual state budgetary revenue, offset by the Lottery's operating costs which total over $90 M. Funding in FY 2015 for Lottery includes an increase of $3 M for advertising. The Commission estimates this investment will increase revenues by $10 M.

- ***Governor*** – Funding for the Governor's office is increased by 2 percent from their FY 2014 appropriation. The FY 2015 budget also provides the Governor's office $250 K to cover the costs of the gubernatorial transition. Additionally, the Office of the Child Advocate is funded at $500 K, a 64 percent increase over their FY 2014 appropriation, in order to help state agencies provide and care for the Commonwealth's young and at-risk children.

- ***Legislature*** – The funding for the annual operations of the House, Senate and Joint Legislative activities in FY 2015 is increased by 2 percent from FY 2014 appropriations.

Debt Service

FY 2014 Estimated Spending vs. FY 2015 House 2				
Consolidated Debt Service	**FY 2014 Estimated Spending**	**FY 2015 House 2**	**Annual Change**	**% Change**
Debt Service	$ 2,432,429,681	$ 2,508,321,987	$ 75,892,306	3.1%
Total Spending	**$ 2,432,429,681**	**$ 2,508,321,987**	**$ 75,892,306**	**3.1%**

In order to fund the necessary improvements to the state's transportation infrastructure as well as to make investments in our higher education system, housing, high-tech industries and other job-creating projects, the state borrows money through the issuance of bonds and pays the borrowing back with annual debt service appropriations in the operating budget.

State debt service spending in FY 2015 totals $2.508 B, an increase of 3.1% from FY 2014 levels of $2.432 B. Most debt service costs are funded from within the budget of the State Treasurer, who is responsible for the day-to-day oversight of all Commonwealth debt service and debt financing activities. In a limited number of cases, annual debt service payments are from appropriations within A&F.

Successful management of the state's debt service has resulted in a Commonwealth credit rating of AA+ and Aa1 from Standard & Poor's, Moody's and Fitch, which is highest credit standing in Massachusetts history.

Executive Branch Agencies

FY 2014 Estimated Spending vs. FY 2015 House 2				
Executive Branch Agencies	**FY 2014 Estimated Spending**	**FY 2015 House 2**	**Annual Change**	**% Change**
Administration and Finance	$ 521,373,370	$ 363,925,764	$ (157,447,606)	-30.2%
Group Insurance Commission	$ 1,365,008,263	$ 1,465,334,234	$ 100,325,971	7.3%
Energy and Environmental Affairs	$ 220,511,930	$ 229,746,751	$ 9,234,820	4.2%
Health and Human Services	$ 5,149,454,541	$ 5,447,621,991	$ 298,167,450	5.8%
MassHealth	$ 12,120,786,014	$ 13,506,437,942	$ 1,385,651,928	11.4%
Housing and Economic Development	$ 557,423,011	$ 478,112,312	$ (79,310,700)	-14.2%
Labor and Workforce Development	$ 54,879,588	$ 47,854,348	$ (7,025,240)	-12.8%
Higher Education Campuses	$ 960,654,740	$ 1,028,942,126	$ 68,287,386	7.1%
Executive Office of Education	$ 1,248,171,947	$ 1,260,573,381	$ 12,401,434	1.0%
K-12 Aid (Chapter 70)	$ 4,301,214,591	$ 4,400,696,186	$ 99,481,595	2.3%
Local Aid	$ 948,650,293	$ 947,000,293	$ (1,650,000)	-0.2%
Public Safety	$ 1,012,405,284	$ 1,013,906,187	$ 1,500,903	0.1%
Health Connector Authority	$ 340,078,633	$ -	$ (340,078,633)	-100.0%
Transfers for Payments to Hospitals and Providers	$ 661,474,470	$ 622,261,307	$ (39,213,163)	-5.9%
Other Transfers to Non-Budgetary Funds	$ 2,625,000	$ 9,753,272	$ 7,128,272	271.6%
State Retiree Health Care	$ 420,361,413	$ 424,168,641	$ 3,807,228	0.9%
Transportation	$ 591,753,731	$ 732,753,731	$ 141,000,000	23.8%
Total Spending	**$ 30,476,826,819**	**$ 31,979,088,465**	**$ 1,502,261,645**	**4.9%**

Direct funding for Executive Branch Agencies for programs and services or funding that falls within each of these government areas totals $31.979 B in FY 2015, which represents an increase of 4.9% from FY 2014 spending. Highlights of major funding changes in the Executive Branch include:

- ***Executive Office of Education (EOE)*** – The FY 2015 budget for the Secretariat of Education will make significant investments in closing achievement gaps across the entire educational spectrum. These investments include:

Demonstrate a commitment to early education and care by both supporting and increasing access to high-quality child care programs, through:

- $40.2 M to support children already served by the Department of Early Education and Care;
- $15 M to increase access to high-quality early education programs for 1,700 qualified children from birth to age five;
- $2.5 M to ensure that increased access is paired with providing high-quality early education environments for children and youth; and

- $800 K to ensure children are enrolled in safe and supportive early education programs through additional oversight of child care centers.
- This budget supports universal third grade literacy as an important predictor of future academic success, through increased educational opportunities for children ages four and five, by adding:
  - $3.1 M to increase and refocus kindergarten expansion grants to provide communities without full-day kindergarten classrooms, the ability to offer such classrooms;
  - $2 M to provide competitive start-up grants for school districts interested in establishing pre-kindergarten classrooms; and
  - $2 M to increase Chapter 70 to fully finance pre-kindergarten costs for school districts who offer pre-kindergarten classrooms.
- The budget also prioritizes closing persistent achievement gaps is essential to ensuring all students have an opportunity to succeed by including:
  - $4.5 M to provide additional educational enrichment opportunities for high-need populations by providing targeted grants for middle schools in low-income school districts;
  - $3.1 M to increase the resources for schools interested in pursuing ways to improve student performance through the Innovation Schools initiative; and $1.25 M to support locally-designed and implemented initiatives in the Gateway Cities.

Finally, the FY 2015 budget increases state support to the University of Massachusetts, the state universities, and community colleges. This collaboration between the Administration and the campuses creates a shared sense of responsibility to provide high-quality services to all students while maintaining affordability. This increased funding, a total of $68.4 M in FY 2015, will allow the campuses to maintain their delivery of educational and other services to develop our future leaders. The General Fund itself is actually funding an $87.5 M increased investment for the public college system, as it has picked up the costs of $20 M provided to the community colleges in one-time gaming funds in FY 2014. This is on top of a $97 M increased investment in our public college system last year.

- ***Executive Office of Health and Human Services (EOHHS)*** – The non-health insurance portion of the EOHHS budget totals $6.1 B in FY 2015 (including non-budgetary transfers). Funding under EOHHS supports a wide range of services, including transitional assistance to families, services to persons with disabilities, care for veterans, public health and disease prevention activities, protection of children at risk of abuse or neglect and care for youthful offenders. Recognizing the importance of maintaining critical safety net programs and services, the Governor's budget preserves funding within EOHHS for programs and services that protect the state's most vulnerable residents. Projected caseload needs for critical safety net programs are fully supported in FY 2015 including substance abuse services, cash and nutritional assistance for low income families, early health screenings for children, suicide prevention services and domestic violence prevention treatment.

  The Governor's FY 2015 budget is committed to protecting human service workers and the vulnerable populations they serve. This budget provides an investment of $163 M above FY 2014 to support human services and is committed to the full implementation of the Chapter 257 legislation to ensure fair and adequate payment rates for health care providers. In total, the FY 2015 budget supports $213 M for rates to providers implemented in FY 2014 or planned for FY 2015, as well as $7 M to continue the commitment to salary equity for human service workers not yet affected by rate reform. In the face of the toughest economic times in a generation, the Governor is committed to protecting services for our most vulnerable residents and the workers committed to ensuring their care.

  To promote strong, safe communities for youth and families, the Governor's FY 2015 budget also makes significant investments in positive youth development and youth violence prevention efforts as well as community supports for families. The budget includes:
  - $9.5 M for the Safe and Successful Youth Initiative (SSYI), which targets at-risk youth to prevent and interrupt community violence.

- $7 M for the Administration's landmark Juvenile Justice Pay for Success Initiative to prevent youth recidivism into our adult criminal justice system and paying only after results are achieved.
- $9.2 M to support capacity building and operational improvements at the Department of Children and Families to better serve families
- $15 M to implement "Raise the Age" legislation signed by the Governor in 2013 that changes juvenile jurisdiction laws to support the rehabilitation of young people through age 18
- Full funding for FY14 investments in Family Resource Centers (FRC), improving community access to family and youth support services and ensuring there is no "wrong door" for a family in need. The FRC funding increase of $7.1 M will help these community-based centers address child abuse and neglect, juvenile delinquency, mental illness, poverty, substance abuse and other special needs. Family Resource Centers will serve children up to the age of 18 (up from 12 currently) and have a presence in every county by FY 2016.

- ***Executive Office of Public Safety and Security (EOPSS)*** – The Governor's budget outlines a comprehensive framework for reentry of released inmates that focuses on reclassifying higher-security and lower-security custody inmates, as well as a collaborative "step-down" program that works with state Sheriffs to allow select inmates to complete their sentences at county-located Houses of Corrections and utilize educational, vocational, and life skill programs by investing an additional $2.1 M in reentry reform. The Governor's FY 2015 budget also funds projected cost increases by state agencies that provide an array of public safety services to the state's residents, including but not limited to highway patrols and policing, corrections and inmate re-entry services. The Governor's budget also makes a crucial down payment on the implementation of a new State Police cadet class, which will supplement the 150 newly commissioned officers expected to graduate from this current fiscal year's class. The Chief Medical Examiner received $1 M investment in FY 2015 which will be leveraged to reduce caseload demands and better allocate personnel resources.

- ***Massachusetts Department of Transportation (MassDOT)*** – In addition to the a capital investment of $12.4 B over 5 years, a $141 M increase is included in the Governor's FY 2015 budget for MassDOT and the Massachusetts Bay Transportation Authority (MBTA) above the FY 2014 GAA level. This funding is consistent with the framework established by the 2013 Transportation Finance Bill. In FY 2015, this investment will:

  - Continue to eliminate the MBTA's structural operating deficit, which prior to FY 2014 had been solved through the use of one-time, unsustainable funding sources;
  - Continue modest MBTA service enhancements including bus and subway service improvements; and
  - End the decades-old practice of using borrowed funds (bonds) to pay for personnel, which will allow millions in additional capital investment; and
  - Continue the practice established in FY 2014 of not funding Regional Transit Authorities (RTAs) in arrears. Prior to FY 2014, RTA's were funded by the Commonwealth in this manner, which required RTAs to take on addition short-term debt in order to fund annual operating costs. The funding change, continued in FY 2015, will decrease costs to the taxpayers and customers.

- ***Executive Office of Energy and Environmental Affairs (EOEEA)*** – FY 2015 funding for EOEEA funds anticipated cost increases for the executive office and the six agencies that make up the EOEEA Secretariat. The Governor's FY 2015 budget expands the Bottle Bill to include a 5 cent deposit on non-carbonated beverage containers such as bottled water, juices and sports drinks and provides $4 M to the Department of Environmental Protection in order to increase

recycling promotion and coordination efforts throughout the Commonwealth. The Governor proposes to invest $2 M in the operating budget to enhance the Commonwealth's preparedness for climate change, in addition to $50 M in capital and trust resources already dedicated to this initiative. Lastly, the Governor's FY 2015 budget provides $920 K in new funding to the Department of Conservation and Recreation (DCR) to hire additional seasonal staff to ensure that the Commonwealth's parks, pools, beaches and facilities are well-staffed and operated effectively.

- ***Executive Office of Housing and Economic Development (EOHED)*** – FY 2015 funding for EOHED is approximately $79 M less than FY 2014 estimated spending, reflecting a decrease in projected spending on emergency services for homeless families in the Commonwealth. The decrease is due to the ending of the HomeBASE Rental Assistance Program ($38 M) and a reduction in funding for motels ($39 M). The Governor's budget does increase funding for the EA Shelter Program by $64 M and level funds other housing benefit programs under the Department of Housing and Community Development (DHCD) to provide the most efficient and effective response to any housing emergency. The Governor's budget also includes a provision to forward-fund the federal Low Income Home Energy Assistance Program (LIHEAP).

- ***Executive Office of Labor and Workforce Development (EOLWD)*** –Compared to the FY 2014 estimated spending, funding at EOLWD is decreased by 6.9 percent in FY 2015. This is primarily due to the fact that there was $19 M in funding available in FY 2014 for the Summer Jobs for At-Risk Youth Program, $10 M of which was used to fund the program for the summer of 2013 and $9 M is dedicated to forward-funding the summer of 2014. The FY 2015 budget increased investments proposed by the Governor for the Summer Jobs program by $3 M to $12 M, which subsidizes employment opportunities for low-income youth primarily during the 2015 summer.

- ***Executive Office for Administration and Finance (A&F)*** – Annual funding levels under A&F can vary greatly from year-to-year since A&F typically houses reserve or other short-term appropriations that are not sustained annually. In FY 2015, $7 M in additional funding is provided to fund the continuation of the successful sinking fund that is supporting the nation-leading pay for performance social innovation funding initiatives. This will continue support for two initiatives that target lowering state costs while improving outcomes for youth offenders and unaccompanied adults who face chronic homelessness.

School Aid for Public K-12 Education (Chapter 70)

FY 2014 Estimated Spending vs. FY 2015 House 2				
K-12 (Chapter 70)	**FY 2014 Estimated Spending**	**FY 2015 House 2**	**Annual Change**	**% Change**
K-12 (Chapter 70)	$ 4,301,214,591	$ 4,400,696,186	$ 99,481,595	2.3%
Total Spending	**$ 4,301,214,591**	**$ 4,400,696,186**	**$ 99,481,595**	**2.3%**

Throughout his Administration, Governor Patrick has prioritized funding for Chapter 70 as the primary method by which the state finances local K-12 public education. An increase of $100 M in Chapter 70 funding will bring this vital support for communities to an unprecedented $4.4 B. This level of funding represents a $1.1 B M, or 34% increase in Chapter 70 funding from the beginning of the Patrick Administration.

The FY 2015 Chapter 70 funding level makes significant progress in the phase-in of the education reforms that first began in FY 2007, fully funds all schools at foundation levels, ensures that all local

educational authorities (LEA's) will receive an increase of at least $25 per pupil and will uncap the number of pre-kindergarten students counted in a districts foundation enrollment. The FY 2015 distribution of Chapter 70 will increase equity and access among all school districts and is intended to allow LEA's the flexibility to fund programs that are needed most in their districts, whether special education, MCAS support, literacy programming or other vital supports.

MassHealth (Medicaid) Spending

FY 2014 Estimated Spending vs. FY 2015 House 2				
MassHealth (Medicaid)	**FY 2014 Estimated Spending**	**FY 2015 House 2**	**Annual Change**	**% Change**
MassHealth (Medicaid)	$ 12,120,786,014	$ 13,506,437,942	$ 1,385,651,928	11.4%
Total Spending	**$ 12,120,786,014**	**$ 13,506,437,942**	**$ 1,385,651,928**	**11.4%**

MassHealth, the Commonwealth's Medicaid program, provides health care to 1.6 M low-income children and families, low-income adults, disabled individuals and low-income elders across the Commonwealth. The FY 2014 budget supported the first six months of ACA implementation at MassHealth. The Governor's FY 2015 budget supports the annualized costs of the ACA expansion population and ongoing enrollment.

The budget includes $1.7 B for the projected 345,000 members in the ACA expansion population, with the majority of this spending offset by federal revenue. The net gain to the Commonwealth for members previously in subsidized coverage is $350 M in additional federal revenue due to an increase in the Federal Medical Assistance Percentage (FMAP) for this population to 75% from the current 50%. The FY 2015 budget creates the Health Insurance Expansion Fund to ensure this additional federal revenue supports the expansion of health insurance to low-income residents of the Commonwealth.

The Governor's FY 2015 budget for programmatic spending at MassHealth is $13.5 B ($6.3 B net of federal reimbursement), which is an 11.2% increase over FY 2014 estimated spending. MassHealth's FY 2015 spending is only 4% higher than FY 2014 spending when excluding investments for provider and hospital rate increases and partial-year restoration of coverage for dentures in FY 2015, enrollment increases for the non-expansion population, the full-year costs of FY 2014 investments in hospital rates and annualized ACA costs.

The budget supports new investments in provider rates, such as 2% capitation rate increases for Managed Care Organizations (MCO), including those in the MassHealth CarePlus program, and 2% capitation rate increases for the Massachusetts Behavioral Health Partnership (MBHP). The budget also includes funding for 2% increases in base hospital rates and increases to fee-for-service provider rates, and restoration of coverage for dentures in the second half of the fiscal year.

Most of the investments from the FY 2014 budget are maintained in the Governor's FY 2015 budget, including $67 M for increases to base hospital rates and alternative payment methodology (APM) participation, $33.6 M to restore coverage for fillings for adult members and $22 M for supplemental payments to specialty pediatric and rehabilitation hospitals. In addition to MassHealth's programmatic appropriations, the budget includes $34.3 M to provide necessary resources for community support services and coordination to persons with Acquired Brain Injuries (ABI) who may have previously been residing in long-term care facilities.

Group Insurance Commission

FY 2014 Estimated Spending vs. FY 2015 House 2				
Group Insurance Commission	**FY 2014 Estimated Spending**	**FY 2015 House 2**	**Annual Change**	**% Change**
Group Insurance Commission	$ 1,365,008,263	$ 1,465,334,234	$ 100,325,971	7.3%
State Retiree Health Care	$ 420,361,413	$ 424,168,641	$ 3,807,228	0.9%
Total Spending	**$ 1,785,369,676**	**$ 1,889,502,875**	**$ 104,133,199**	**5.8%**

The Group Insurance Commission (GIC) provides high value health insurance and other benefits to Commonwealth and certain public authorities' employees and retirees as well as their survivors and dependents. The GIC also provides health-only benefits to participating municipalities' employees and retirees and their survivors and dependents.

The GIC continues to work closely with its health plans to control costs and initiated a health plan procurement that is estimated to save the Commonwealth $1.29 B through FY 2018. Savings will be achieved by reducing the average annual growth in spending from 6% to 2% in FY 2015, saving over $75 M, and holding growth at or below 2% thereafter. Through the procurement, the GIC required plans to establish and share risk with a network of risk-bearing provider organizations (IRBOs) sufficient to cover 75% of GIC covered lives by FY 2016. The use of IRBOs promotes more efficient, high value health care delivery as envisioned by Chapter 224, the state's landmark health care cost-containment legislation.

Through the success of municipal health care reform, the GIC has opened its doors to the cities and towns of the Commonwealth to participate in the Commission's health insurance program. Since the Administration proposed municipal health reform in January 2011, more than 260 municipalities and regional school districts came to agreements with employees, achieving premium savings totaling more than $237 M. Since then, 23 more cities, towns and school districts joined the GIC, 12 used the new reform's expedited decision-making process and 11 joined as a result of negotiations inspired by the reform process. The GIC now has 49 cities, towns and school district members with more than 45,000 municipal subscribers.

Health Connector Authority

FY 2014 Estimated Spending vs. FY 2015 House 2				
Health Connector Authority	**FY 2014 Estimated Spending**	**FY 2015 House 2**	**Annual Change**	**% Change**
Health Connector Authority	$ 340,078,633	$ -	$ (340,078,633)	-100.0%
Total Spending	**$ 340,078,633**	**$ -**	**$ (340,078,633)**	**-100.0%**

The Health Connector, the Commonwealth's health insurance Marketplace, offers affordable, high quality health insurance to the individual and small group health insurance market. Prior to the federal Affordable Care Act (ACA), the Health Connector administered the Commonwealth Care health plan for low-income individuals who were ineligible for MassHealth. The Patrick Administration is phasing out Commonwealth Care in FY 2014 in a manner which ensures continuous coverage for those transitioning into the ConnectorCare program.

Under the ACA, many individuals and families who shop for a health plan through the Marketplace are eligible for federal tax credits and state subsidies. Those with household incomes below 400% FPL (federal poverty level) may be eligible for federal Advanced Premium Tax Credits, while those below 300% FPL may additionally be eligible for state ConnectorCare subsidies to reduce consumer

premiums and out-of-pocket expenses to levels consistent with the Commonwealth Care program. A monthly average of approximately 145,000 individuals with incomes up to 300% FPL are expected to be enrolled in the ConnectorCare program. Because FY 2015 is the first full fiscal year of subsidy implementation, the Governor's FY 2015 budget has increased resources dedicated directly to the Commonwealth Care Trust Fund for the ConnectorCare program to $235 M. Further, the employer assessment that was previously used to help finance health insurance for the unemployed through the Medical Security Program (MSP) will now help to defray the cost of the ConnectorCare program. The combination of federal resources, enhanced Employer Responsibility revenue, tobacco tax collections and other financing mechanisms deposited directly in the Connector's trust fund mean that the agency requires no subsidy from the General Fund in FY 2015.

Unrestricted General Government Aid

FY 2014 Estimated Spending vs. FY 2015 House 2				
Unrestricted General Government Aid	**FY 2014 Estimated Spending**	**FY 2015 House 2**	**Annual Change**	**% Change**
Local Aid (UGGA)	$ 4,301,214,591	$ 4,400,696,186	$ 99,481,595	2.3%
Total Spending	**$ 4,301,214,591**	**$ 4,400,696,186**	**$ 99,481,595**	**2.3%**

Unrestricted General Government Aid (UGGA) and state payments in lieu of taxes (PILOT) aid make up unrestricted local government aid. UGGA will be preserved at $920 M, after an increase in $21.3 M in FY 2014, the first increase in unrestricted local aid since FY 2008. PILOT aid is funded at $500 K less than FY 2014 at $26.3 M.

Other Budgetary Transfers

FY 2014 Estimated Spending vs. FY 2015 House 2				
Other Budgetary Transfers	**FY 2014 Estimated Spending**	**FY 2015 House 2**	**Annual Change**	**% Change**
Transfers for Payments to Hospitals and Providers	$ 661,474,470	$ 622,261,307	$ (39,213,163)	-5.9%
Other Transfers to Non-Budgetary Funds	$ 2,625,000	$ 9,653,272	$ 7,028,272	267.7%
Total Spending	**$ 664,099,470**	**$ 631,914,579**	**$ (32,184,891)**	**-4.8%**

Other budgetary transfers include payments to hospitals under the Delivery System Transformation Initiative Trust Fund (DSTI) and the Medical Assistance Trust Fund (MATF). Under the Governor's FY 2015 budget the DSTI program will provide two payments to hospitals in FY 2015, the second federal fiscal year (FFY) 2014 payment and the first FFY 2015 payment. The payments total $235 M with the FFY 2015 payment receiving a 25% increase over FFY 2014, assuming sufficient budgetary resources. The increase will support additional hospital initiatives, consistent with MassHealth's 1115 Demonstration Waiver renewal application. The federal reimbursement revenue for the FY 2015 payments is $118 M. The DSTI program is supported by a general fund transfer of $210 M. The Medical Assistance Trust Fund receives $412 M from the general fund to support $584 M in payments to safety net hospitals and providers with high Medicaid volume. The sharp decline from FY 2014 is due to FY 2014 including a large FY 2013 payment.

Lastly, the Governor's FY 2015 budget invests $25 M in the Massachusetts Life Sciences Center (MLSC), an increase of $5.5 M above FY 2014, by dedicating FY 2014 surplus to support the Center. This funding will enable MLSC to provide research grants and accelerator loans to researchers and early-stage companies, a direct investment in business expansion and job growth in this critical sector.

State Workforce

Chapter 29, Section 6 states that "The operating budget shall indicate the number of positions proposed to be authorized for each state agency or such other public instrumentality for the ensuing fiscal year, the number of positions for each state agency in the current and ensuing fiscal years and such other information as may be held to explain the anticipated results of the proposed expenditures".

To address this requirement, the Governor's budget recommendation includes budgeted Full Time Equivalency (FTE) counts summarized at the Government area level. Additional detail is included throughout the Budget Recommendations to indicate the employee level within specific departments.

Effect of the Budget on Personnel to Date

Annually, the Executive Office for Administration and Finance (A&F) provides FTE caps to the Executive Branch Departments, prioritizing hiring in areas where positions are critical for public health and safety or where a position results in additional revenue or cost savings for the Commonwealth. FTE caps are implemented at the department level and reviewed regularly by A&F budget analysts to ensure agencies are taking the necessary steps to live within capped levels. It is important to note that FTEs correspond to budgeted level of staffing during any given fiscal year. For a number of reasons, particularly timing of planned hire dates, actual state employee head count and the number of budgeted FTEs may vary within state agencies. In addition, FTE counts typically are less than employee headcount or jobs, since a portion of state employees do not work full-time schedules.

Between the fall of 2008 and January 2013, the state workforce for jobs in the Executive Branch funded with operating dollars has declined by 3,942 jobs. The reduction can be attributed to layoffs, attrition and retirement across all agencies in the Executive Branch. This trend has been mirrored in the Non-Executive Branch. After accounting for an increase of 2,770 positions in January 2010 corresponding to the transition of seven county sheriffs' offices to state agencies, total non-Executive budgetary jobs have declined by over 1,870 jobs. When considering employees paid in both branches, from all funding sources, the total state FTEs have decreased by close to 5,000 since FY 2008 (please see FTE discussion in the FY 2013 Statutory Basis Financial Report prepared by the State Comptroller's Office).

The following chart lists the latest snapshot information. It should be noted that roughly 1,270 transportation FTEs were shifted off-budget in the fall of 2009, while 2,770 sheriff employees were shifted on to the state budget in January 2010. These changes should be accounted for when making historical comparisons.

STANDARD WORKFORCE SUMMARY AND VARIANCE REPORT, PAY PERIOD ENDING: 01/11/14

PAY PERIOD	BUDGET	NON-BUDG	TOTAL	VARIANCES	BUDGET	NON-BUDG	TOTAL
BENCHMARK	**1/20/2007**			**YTD FROM**	**1/20/2007**		
Executive Jobs	38,742	6,138	44,880	Exec Job Var	(3,130)	3,081	(49)
Non-Exec Jobs	30,844	9,658	40,502	Non-Exec Job Var	1,742	4,578	6,320
Totals	69,586	15,796	85,382	*Totals*	(1,388)	7,659	6,271
Executive FTE	37,366	5,950	43,316	Exec FTE Var	(2,678)	3,138	460
Non-Exec FTE	30,079	8,616	38,695	Non-Exec FTE Var	1,708	1,819	3,527
Totals	67,445	14,566	82,011	*Totals*	(970)	4,957	3,988
BENCHMARK	**10/11/2008**			**YTD FROM**	**10/11/2008**		
Executive Jobs	39,554	6,268	45,822	Exec Job Var	(3,942)	2,951	(991)
Non-Exec Jobs	31,741	9,895	41,636	Non-Exec Job Var	845	4,341	5,186
Totals	71,295	16,163	87,458	*Totals*	(3,097)	7,292	4,195
Executive FTE	38,308	6,119	44,427	Exec FTE Var	(3,620)	2,970	(650)
Non-Exec FTE	31,037	8,780	39,818	Non-Exec FTE Var	750	1,655	2,405
Totals	69,345	14,899	84,244	*Totals*	(2,870)	4,625	1,754
PREVIOUS	**12/28/2013**			**PREVIOUS VS. CURRENT**		**12/28/2013**	**1/11/2014**
Executive Jobs	35,688	9,220	44,908	Exec Job Var	(76)	(1)	(77)
Non-Exec Jobs	32,641	14,287	46,928	Non-Exec Job Var	(55)	(51)	(106)
Totals	68,329	23,507	91,836	*Totals*	(131)	(52)	(183)
Executive FTE	34,761	9,089	43,850	Exec FTE Var	(73)	(0)	(73)
Non-Exec FTE	31,806	10,419	42,225	Non-Exec FTE Var	(19)	16	(3)
Totals	66,567	19,508	86,075	*Totals*	(92)	16	(76)
CURRENT	**1/11/2014**						
Executive Jobs	35,612	9,219	44,831	**BENCHMARK VS. CURRENT EXEC BUDGETARY JOBS**			
Non-Exec Jobs	32,586	14,236	46,822		Benchmark	10/11/2008	39,554
Totals	68,198	23,455	91,653		Current	1/11/2014	35,612
Executive FTE	34,688	9,089	43,776			***Actual Variance NOT adjusted***	**(3,942)**
Non-Exec FTE	31,787	10,435	42,222			***Variance adjusted for MassDOT reform***	**(2,673)**
Totals	66,475	19,524	85,999				

Definitions:

Standard Workforce: Describes the set of employees who are likely working regularly. It excludes those on unpaid leave and those in contractor, board member and seasonal positions.

FTE: "Full-Time Equivalent". Measures the workforce based on the hours each job is scheduled to work (not on hours actually worked per job). For example, two employees each scheduled as half-time (0.5) count as two jobs ("employees"), but only one FTE.

Jobs: Actual people ("employees") on the pay period, also known as "head count". It is a measure of workforce counting the actual number of employees filling positions.

Budgetary: Positions funded by the operating budget through direct appropriation and retained revenue accounts (i.e., GAA) based on the default account number in HRCMS.

Non-Budgetary: Positions funded by sources other than the state's operating budget (federal, trust, grant and capital)

Executive: Positions assigned to agencies in the Executive Branch, where the Governor is the Chief Executive Officer.

Non-Executive: Positions assigned to agencies not within the Executive Branch. These include Legislative, Judiciary, Independents and the colleges and UMass in Education.

House 2 Employment Levels

In reviewing the funding levels available to them for FY 2015, agencies must critically evaluate their employee level and determine further reductions are necessary to maintain a balanced budget. The Governor's FY 2015 budget recommendation projects a total of 67,202 budgetary FTEs. This amount includes FTEs from both Executive and Non-Executive departments as well as positions funded from the operating accounts listed within the budget. It should be noted that these figures are subject to change, based on various factors including final FY 2015 funding levels, actual payroll spending experience and budgetary guidance issued by A&F during FY 2015 spending plans (July/August 2014).

	Current Year FY 2014	Proposed FY 2015	Annual Change
Executive Branch Secretariats			
Administration and Finance	2,831	2,862	31
Education	549	552	3
Energy and Environmental Affairs	1,969	1,976	7
Housing and Economic Development	714	728	14
Health and Human Services	19,969	19,906	(63)
Labor and Workforce Development	249	241	(8)
Public Safety	8,817	8,717	(100)
Transportation	-	-	-
Sub-Total	**35,098**	**34,982**	**(116)**
Non-Executive Branch			
Judiciary	7,283	7,316	33
Legislature	946	946	-
Constitutional Officers and Independents	9,801	9,881	80
Higher Education Campuses	14,078	14,077	(1)
Sub-Total	**32,108**	**32,220**	**112**
TOTAL STATE BUDGETED FTEs	**67,206**	**67,202**	**(4)**

Workforce Planning Goals

The Executive Office for Administration and Finance (A&F) and the Human Resources Division have worked together to implement clear policies surrounding employees. Each fall, A&F engages agencies in a spending plan process in which each account is evaluated to determine how funds will be spent for the current fiscal year. This requires a detailed description of employees for the current year - including those currently on staff, positions that are open and intended to be filled and new positions for which funding is available. The goals of the employee caps are to:

- Restrain Growth in State Employee Levels: Since payroll is a large portion of many agency expenditures, and reductions in force can take so long that savings cannot be realized in a fiscal year, caps are needed to manage hiring within available funding levels. Although some hiring may have small costs for the current year, the full-year value of new staff have budget impacts that should be considered.
- Mitigate Shifts to Other Funding Sources: Employees come onto the state payroll several ways including the operating budget (FTEs and contractors), the capital budget, federal grants and trusts. All sources are carefully reviewed to ensure we are maintaining compliance with employment laws and also to ensure that we are not using one time sources to pay for ongoing costs.
- Manage Overtime Costs: Although hiring restrictions are important, overtime costs must be considered to ensure that proper staffing levels are maintained for public health and safety where responsibilities are 24 hours, 7 days per week. Oftentimes, the savings of FTE restrictions are simply shifted to higher overtime. Therefore, prudent management of both overtime and staffing levels must be evaluated.

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Fiscal Note

The Governor submits the House 2 budget recommendation for FY 2015 for the maintenance of the departments, boards, commissions, institutions and certain activities of the Commonwealth, for interest, sinking fund and serial bond requirements. The Governor's budget recommendation totals $36.373 B, before including the state's annual contribution for employee pension costs. When accounting for state pension costs, total FY 2015 state spending equals $38.166 B. The estimated spending for the current fiscal year (FY 2014) totals $34.682 B. FY 2015 spending will be 4.88% greater in estimated spending than FY 2014.

	FY2014	FY2015	Annual Change	% Change
Section 2 Direct Appropriations:	34,115.80	35,762.00	1,646	4.83%
Section 2 Retained Revenues:	566	611	45	7.91%
Total FY 2014 Section 2 Spending	**34,682**	**36,373**	**1,691**	**4.88%**
State Pension Contribution:	1,630	1,793	163	10.00%
Spending Including Pensions:	36,312	38,166	1,854	5.11%

Overview of State Spending

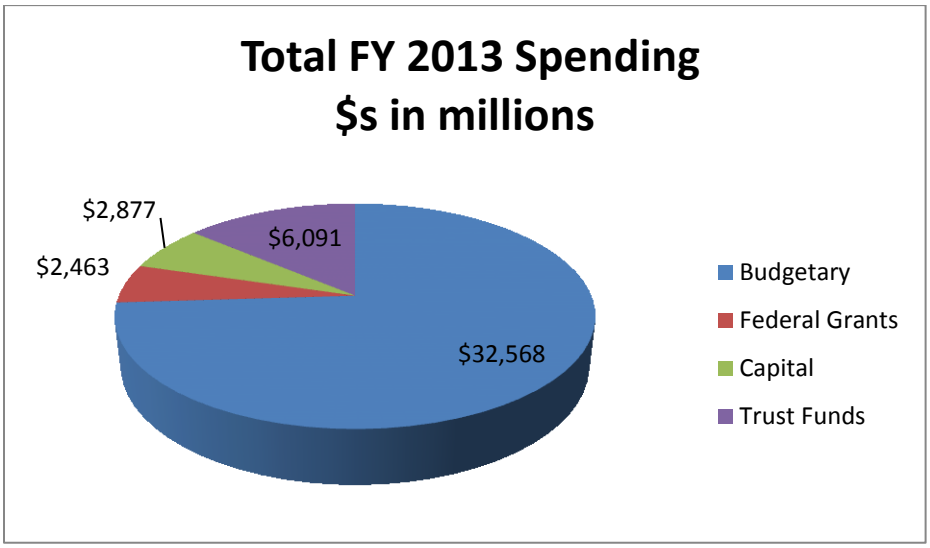
When considering the Governor's recommendation for the FY 2015 budget, it is important to remember that the funding levels proposed do not encompass the entirety of Massachusetts's state spending for the next fiscal year. In fact, a meaningful amount of state spending every year is done "off-budget" or through fund sources that are not subject to the annual appropriations adopted by the Legislature. The spending that is done by the state from non-budgetary sources falls into three general categories:

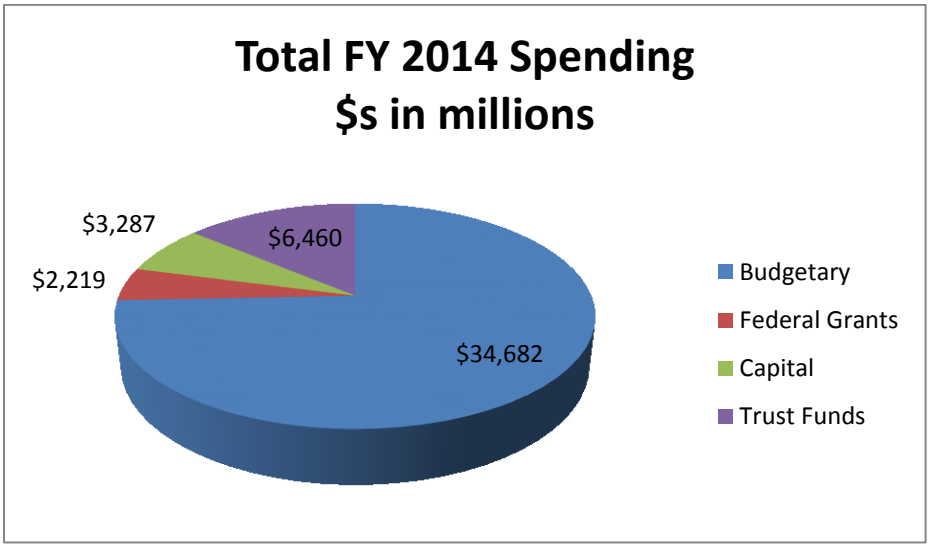
- **Federal Grants** – Annually, the federal government provides billions of dollars in funding to state agencies to operate programs, whether ongoing or one-time, for a variety of purposes including housing, public health, environmental health, education and public safety. State agencies are responsible under state law for notifying the Legislature and the Executive Office for Administration and Finance (A&F) of their intent to apply for these funds, but are otherwise given flexibility in the timing and purpose of the expenditure of these funds. Most federal grants require rigorous reporting standards with which applicant state agencies must comply. The FY 2015 budget recommendation provides projected spending amounts for federal grants for each department in the Appropriation Recommendations section. Under the FY 2012 budget reform that created the Office of Commonwealth Performance, Accountability and Transparency (CPAT), oversight and central coordination of federal grant management was designated to CPAT to help maximize federal funding opportunities and link federal resources with Administration funding priorities.

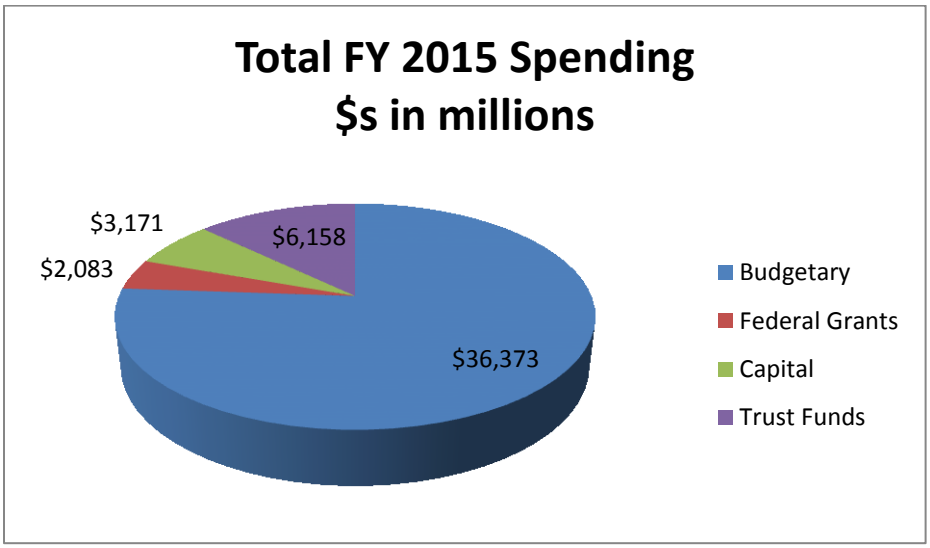
- **Trust Funds** – Most state agencies have established trusts, to be held on their behalf by the state treasurer, into which they are directed in law or through a trust document to deposit revenues made available to the agency for dedicated purposes and restrictions. In general, any unexpended funds in state agency trust funds remain available from one fiscal year to another for further expenditures. Projected spending amounts for trust funds are listed for each department following the state budgetary line-items in the Appropriations Recommendations section.

- **Capital Projects** – Every year the state must spend billions of dollars to support required maintenance and improvement to its transportation infrastructure, housing developments, state parks, environmental projects and investments in higher education institutions. While this spending is authorized by the Legislature, the appropriations are generally in effect over a five-year period in recognition that many capital projects must span multiple fiscal years from project inception to completion. Most capital project spending is funded through bond sales, which allow the state to finance large-scale projects through borrowing and annual debt payments. Please see the Capital Budget section in this document for further discussion of capital project spending.

The following charts show that the state operating budget makes up the largest portion of state spending in comparison to all other funding sources in any given year. Yet over 23% of total state spending occurs from non-budgetary sources. In the financial statements following this discussion, only the operating budgeted fund revenues and expenditures are displayed. It is important to note that there are further resources that are annually available to the state and its agencies beyond those subject to the annual budgeting process.


Total FY 2013 Spending
$s in millions
$2,877
$6,091
$2,463
$32,568
Budgetary
Federal Grants
Capital
Trust Funds


Total FY 2014 Spending
$s in millions
$3,287
$6,460
$2,219
$34,682
Budgetary
Federal Grants
Capital
Trust Funds


Total FY 2015 Spending
$s in millions
$3,171
$6,158
$2,083
$36,373
Budgetary
Federal Grants
Capital
Trust Funds

Financial Statement Explanation

The following financial statements for FY 2013 (prior fiscal year), 2014 (current fiscal year) and 2015 (upcoming fiscal year) illustrate how the state arrives at a balanced budget for each respective year.

But what does “in balance”, in this instance, mean? And how do the financial statements go about determining whether the Commonwealth ends a year in balance in accordance with that definition?

The definition of statutory balance can vary significantly from that of GAAP or structural. Statutory balance is just that, a reflection of statutory conditions informed by the Legislative process. Statutory balance is outlined in state finance law (Massachusetts General Law Chapter 29 Section 5C).

Here is the definition of “balanced budget” according to state finance law (as recently amended by Section 43 of Chapter 38 of the Acts of 2013):

> Section 5C. The comptroller shall annually, on or before October 31, certify to the secretary of administration and finance the amount of the consolidated net surplus in the budgetary funds at the close of the preceding fiscal year. Except as otherwise provided by law, the amounts so certified shall be transferred to the Commonwealth Stabilization Fund. This transfer shall be made from the undesignated fund balances in the budgetary funds proportionally from those undesignated fund balances; provided, however, that no such transfer shall cause a deficit in any of those funds. Before certifying the consolidated net surplus under this section, the comptroller shall, to the extent possible, eliminate deficits in any fund contributing to the surplus by transferring positive fund balances from any other fund contributing to the surplus.

So what is the “consolidated net surplus”?

> “Consolidated net surplus”, the sum of the undesignated balances in the budgetary funds, except funds established by section 2H and section 2I and by section 2C of chapter 131 and section 35NN of chapter 10.

So what is a “budgetary fund”?

> "Budgetary funds" are state funds that are subject to appropriation as provided in section six (of Chapter 29).

Budgeted operating funds are subject to appropriation of the state Legislature and receive most of the non-bond and non-federal grant revenues of the Commonwealth. Two of the budgeted operating funds account for most of the Commonwealth’s spending: the General Fund and the Commonwealth Transportation Fund. Further background on each of the operating budgeted funds can be found in the “Budget Development” section of this document.

In essence, statutory balance is a measure of the fiscal condition of the Commonwealth that requires, after accounting for current year revenues and expenditures plus any designated revenues from prior years, stabilization deposit and funds carried forward, that the budgetary funds (i.e. General Fund, Commonwealth Transportation Fund, Massachusetts Tourism Fund, funds created in the “Expanded Gaming” legislation and new funds proposed in House 2) close the fiscal year with an ending balance in those funds greater than $0. Any remaining undesignated balances after the calculation of the Consolidated Net Surplus would be deposited into the Stabilization Fund. It is important to note that not all of the budgeted operating funds are used to calculate Consolidated Net Surplus. Some of them,

such as the Inland Fisheries and Game Fund and the Stabilization Fund, are excluded by law from the calculation. Therefore any remaining balances in these funds at the end of the year do not count toward whether the Commonwealth remains in balance.

As stated earlier, we are speaking in terms of “statutory balance”, which means the Legislature can amend the definition of balance as it sees fit. For example, in recent years a portion of the consolidated surplus has been reserved for the Massachusetts Life Sciences Center. The Governor’s FY 2015 budget provides $25 M in Consolidated Net Surplus funds for the Mass Life Sciences Center.

Now that we have a better understanding of what the term “balance” means in this instance, let us review a number of the lines from the FY 2015 Financial Statement to understand how balance is arrived at after accounting for all of the various inflows, outflows and statutory conditions placed on the state budget.

There are three main components to the Financial Statement: beginning balances, current year revenue and spending, and ending balances.

Section 1. Beginning Balances

	ALL FUNDS
FISCAL YEAR 2015 BEGINNING BALANCES	
Undesignated Fund Balance	20.6
Stabilization Fund Balance	1,265.5
Designated for Continuing Appropriations into FY2015	0.0
Designated for Debt Service	13.9
SUBTOTAL, FISCAL YEAR 2015 BEGINNING BALANCES	**1,300.0**

“Undesignated Fund Balance”

This line represents the undesignated closing balances in the budgeted funds from the preceding year. This line is comprised of any balance that remained in the budgeted funds that are not part of the Consolidated Net Surplus calculation. The Inland Fisheries and Game Fund is one such example.

“Stabilization Fund Balance”

This line reflects the FY 2014 ending balance of the Stabilization Fund. The purpose of the fund was to create and maintain a reserve to which any available portion of a consolidated net surplus in the operating funds would be transferred to and from which appropriations may be made for the following purposes: “(1) to make up any difference between actual state revenues and allowable state revenues in any fiscal year in which actual revenues fall below the allowable amount and (2) to replace the state and local loss of federal funds or (3) for any event which threatens the health, safety or welfare of the people or the fiscal stability of the commonwealth or any of its political subdivisions”.

“Designated for Continuing Appropriations into FY2015”

This line includes the value of "Prior Appropriations Continued" or "PACs", which are re-appropriated unexpended and unencumbered monies from one fiscal year for the subsequent fiscal year. In essence, the Legislature appropriated money in one fiscal year that for one reason or another went

unspent by the time that fiscal year closed. This money is then carried forward to be made available for expenditure in the next fiscal year.

"Designated for Debt Service"

This line represents unspent balances reserved for debt service (where money must remain with the escrow agent after being transferred there during the fiscal year). Due to certain covenants in debt service trust agreements (for example gas tax bonds) the Commonwealth is required to deposit specific streams of revenue with bond trustees. At the end of each fiscal year, this revenue is held by the fiscal agent and applied to the following year's debt service. These amounts show as reserved or designated on the Commonwealth's financial statements, and reduce the undesignated balances.

Section 2: Current Year Revenue and Spending

CURRENT YEAR REVENUES AND OTHER SOURCES	
Gross Tax Revenues	24,337.0
Tax Initiatives	107.9
FAS 109 Delay	45.8
Sales Tax Dedicated to the MBTA	(811.3)
Annual State Contribution to the State Pension System	(1,793.0)
Sales Tax Dedicated to the SBA	(782.4)
Workforce Training Trust Fund Transfer	(22.2)
SubTotal: Net Tax Revenue Available for Budget	21,081.8
Federal Reimbursements	9,522.0
Departmental Revenue	3,714.0
Consolidated Transfers	1,863.7
Settlements and Judgments > 5 YR Median	203.5
Tobacco Settlement Proceeds to OPEB	(75.9)
SUBTOTAL, FISCAL YEAR 2015 REVENUES	**36,309.1**
TOTAL, FISCAL YEAR 2015 AVAILABLE RESOURCES	**37,609.2**

"Current Year Revenues and Other Sources"

This section includes budgeted revenues and other financial resources pertaining to the budgeted funds, such as inflows from tax and non-tax sources, including Taxes, Federal Reimbursements, Departmental Revenue and Consolidated Transfers, that are directed by law to be accounted and reported to a fund which is subject to annual appropriation. Descriptions of each revenue category are provided below.

"Gross Tax Revenues"

On or before January 15 of each year, the Secretary is required to develop jointly with the House and Senate Committees on Ways and Means a consensus tax revenue forecast for the following fiscal year. The "Gross Tax Revenues" figure represents this consensus revenue estimate, upon which the three branches base their respective budgets.

“Tax Initiatives”

Additional information regarding the Governor’s tax initiatives can be found in the “Budget Development” section and Section 1A of the Governor’s FY 2015 budget.

“FAS 109 Delay”

Additional information on this item can be located in the “Budget Development” section of the Governor’s FY 2015 budget.

“Sales Tax Dedicated to the MBTA”

The amount dedicated to the Massachusetts Bay Transportation Authority is the amount raised by a 1% sales tax (not including meals), with an inflation-adjusted floor.

“Annual State Contribution to the State Pension System”

Beginning in FY 2005, state finance law has required that the consensus tax revenue forecasts be net of the amount necessary to fully fund the pension system according to the applicable funding schedule, which amount is to be transferred without further appropriation from the General Fund to the Commonwealth’s Pension Liability Fund.

“Sales Tax Dedicated to the SBA”

The amount dedicated to the School Building Authority is the amount raised by a 1% sales tax (not including meals).

“Workforce Training Trust Fund Transfer”

The FY 2012 General Appropriations Act included a reform to the funding structure of the Workforce Training Fund by funding the program through an “off-budget” trust fund. Tax revenues are now transferred into the non-budgetary trust fund and the recently established trust fund is not subject to appropriation.

“Federal Reimbursements”

Federal revenues are collected through reimbursements for the federal share of entitlement programs such as Medicaid and through block grants for programs such as Transitional Assistance to Needy Families (TANF). The amount of federal reimbursements to be received is determined by state expenditures for these programs.

“Departmental Revenue”

Departmental and other non-tax revenues are derived from licenses, tuition, fees and reimbursements and assessments for services.

“Consolidated Transfers”

Consolidated transfers reflect inflows to the General Fund from non-budgeted funds which include annual tobacco settlement proceeds received as part of the Master Settlement Agreement with tobacco companies, net revenues from the State Lottery Fund, fringe revenue to recoup the cost of various statewide benefits assessed on non-budgeted funds and revenues from the Commonwealth’s Unclaimed Property Division.

“Settlements and Judgments > 5 YR Median”

The Governor’s FY 2015 budget refines the policy on settlements or judgments in excess of $10 M to more closely align with the capital gains provision, which sets a threshold above which capital gains collections are unavailable to support budgetary expenditures and instead must be dedicated to the Commonwealth’s Stabilization Fund. While each of these judgments and settlements are one-time events there is a baseline amount of revenue that the Commonwealth collects from these on an annual basis and can responsibly budget against. This refinement would still preserve the primary goal behind the original provision: isolating volatile revenues and segregating them into reserves.

“Tobacco Settlement Proceeds to OPEB”

In FY 2015, 30% of the state’s annual tobacco settlement receipts, or $75.9 M, will be set aside to help prepare for this liability. This percentage will grow each year by 10 percentage points (e.g., in FY 2015, 30% of tobacco settlement payments), until 100%, or an estimated $254 M, is dedicated annually to help offset these costs.

EXPENDITURES AND USES	
Appropriated Spending	36,373.7
Contingency Reserve	0.0
Unspent Appropriations Continued to Fiscal Year 2016	0.0
TOTAL, FISCAL YEAR 2015 EXPENDITURES	**36,373.7**
END OF FISCAL YEAR RESERVED BALANCES	
Designated for Continuing Appropriations	0.0
Designated for Debt Service	13.9
FISCAL YEAR 2015 UNDESIGNATED FUND BALANCE	**1,221.6**
Fund Balance Deficit Elimination Transfers	0.1
UNDESIGNATED FUND BALANCE	**1,221.6**
Balances Reserved in Other Budgeted Funds	1,221.3

“Appropriated Spending”

This line represents all appropriations made through various appropriation vehicles – for the most part by the budget act and supplemental spending bills.

It also captures:

- "Prior Appropriations Continued" or "PACs", a phrase used to reappropriate unexpended and unencumbered monies from one fiscal year for the subsequent fiscal year. In this row we are spending what was carried in the “Designated for Continuing Appropriations into FY 2014” row in the Beginning Balances section of the document.

- "Retained revenue", the income of state agency or other public instrumentality from its operations which by law it is allowed to expend for a particular purpose up to a specified limit without further appropriation which would otherwise be subject to direct appropriation.

- "Section 2E Operating Transfers", a transfer of funds from a budgeted fund to non-budgeted funds. An example of this is the transfer from the General Fund to the Commonwealth Care Trust Fund. The distinction between these transfers and the SBA, MBTA and Pension transfers is that those are required by law to be netted from the Consensus Revenue estimate and are not subject to appropriation.

"Contingency Reserve"

This row captures estimates for any potential further appropriations that may be requested through supplemental budget legislation for projected funding deficiencies.

"Unspent Appropriations Continued to Fiscal Year 2016"

This row reflects current year available spending that will be carried forward to be spent in the next fiscal year, in other words it represents current year PACs. PACs are reflected as a negative figure because they are reducing the current year spending total. The distinction between this row and the PACs carried in the "Direct Appropriations" row is that the latter is spending PACs from the previous fiscal year whereas the former is PACing money to the next fiscal year.

"Designated for Continuing Appropriations"

You may recall that the current year spending number does not count PACs as being spent; instead it counts PACs as a reduction in total available and therefore a reduction in total spending. However, showing PACs as unspent would increase the Undesignated Fund Balance in a misleading way since the extra balance created by the negative PAC entry is not undesignated and cannot be calculated as part of the Consolidated Net Surplus. The PACs must be considered spent or reserve for the calculation of surplus. This row accomplishes this by adding the PAC number back in so that we can have an accurate representation of "undesignated fund balances" that will ultimately be calculated as part of the Consolidated Net Surplus.

"Fund Balance Deficit Elimination Transfers"

Prior to calculating the Consolidated Net Surplus, the state Comptroller is under law required to eliminate deficits in any of the budgeted funds by transferring positive balances, proportionally, in any other budgeted funds that contribute to the Consolidated Net Surplus:

> all transfers specified in this section shall be made from the undesignated fund balances in the budgetary funds proportionally from those undesignated fund balances, but no such transfer shall cause a deficit in any of those funds; provided, however, that prior to certifying the consolidated net surplus in accordance with this section, the comptroller shall, to the extent possible, eliminate deficits in any fund contributing to the surplus by transferring positive fund balances from any other fund contributing to the surplus.

"Balances Reserved in Other Budgeted Funds"

As mentioned earlier, state finance law excludes balances in certain budgeted funds from being used as part of the calculation of the Consolidated Net Surplus. This line eliminates those balances from the calculation as well as eliminating any funds that were reserved for future use, i.e., PACs.

Section 3. Ending Balances

CONSOLIDATED NET SURPLUS	0.1
FISCAL YEAR 2015 ENDING BALANCES	
Undesignated Fund Balance	21.3
Stabilization Fund Balance	1,200.1
Designated for Continuing Appropriations into FY2016	0.0
Designated for Debt Service	13.9
TOTALS, FISCAL YEAR 2015 ENDING BALANCES	**1,235.3**

"Consolidated Net Surplus"

Except as otherwise provided by law (see below), the amount certified as Consolidated Net Surplus by the Comptroller shall be transferred to the Stabilization Fund.

"Undesignated Fund Balance" & "Stabilization Fund Balance" & "Designated for Continuing Appropriations in Fiscal Year 2016" & "Designated for Debt Service"

The definitions of these four rows are identical to their counterparts in the "Beginning Balances" section, albeit with different figures due to the current year activity that took place.

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FISCAL YEAR 2013
FINANCIAL STATEMENT
Budgeted Funds (in millions)

	ALL FUNDS
FISCAL YEAR 2013 BEGINNING BALANCES	
Undesignated Fund Balance	167.2
Stabilization Fund Balance	1,652.1
Designated for Continuing Appropriations into FY2013	162.8
Designated for Debt Service	7.6
SUBTOTAL, FISCAL YEAR 2013 BEGINNING BALANCES	**1,989.7**
CURRENT YEAR REVENUES AND OTHER SOURCES	
Gross Tax Revenues	22,123.0
Sales Tax Dedicated to the MBTA	(786.9)
Annual State Contribution to State Pension System	(1,552.0)
Sales Tax Dedicated to the SBA	(682.0)
Workforce Training Fund	(22.2)
SubTotal: Net Tax Revenue Available for Budget	19,079.9
Federal Reimbursements	8,228.4
Departmental Revenue	3,370.5
Consolidated Transfers	1,548.1
SUBTOTAL, FISCAL YEAR 2013 REVENUES	**32,226.9**
TOTAL, FISCAL YEAR 2013 AVAILABLE RESOURCES	**34,216.6**
TOTAL, FISCAL YEAR 2013 EXPENDITURES	**33,894.3**
FISCAL YEAR 2013 ENDING BALANCES	
Undesignated Fund Balance	20.6
Stabilization Fund Balance	1,556.7
Designated for Continuing Appropriations into FY2014	283.2
Designated for Debt Service	13.9
TOTALS, FISCAL YEAR 2013 ENDING BALANCES	**1,874.4**

For additional detail behind FY 13 revenues and expenditures, please refer to the Fiscal 2013 Statutory Basis Financial Report, which can be found on the Comptroller's website at www.mass.gov/osc.

FISCAL YEAR 2014
FINANCIAL STATEMENT
Budgeted Funds (in millions)

	ALL FUNDS	GENERAL FUND	WORKFORCE TRAINING	COMM. TRNSP FUND	MASS TOURISM	CHAPTER 194 FUNDS	STABIL. FUND	OTHER FUNDS
FISCAL YEAR 2014 BEGINNING BALANCES								
Undesignated Fund Balance	20.6	0.0	0.0	0.0	0.0	0.0	0.0	20.6
Stabilization Fund Balance	1,556.7	0.0	0.0	0.0	0.0	0.0	1,556.7	0.0
Designated for Continuing Appropriations into FY2014	283.2	283.0	0.0	0.1	0.1	0.0	0.0	0.0
Designated for Debt Service	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0
SUBTOTAL, FISCAL YEAR 2014 BEGINNING BALANCES	**1,874.4**	**283.0**	**0.0**	**14.0**	**0.1**	**0.0**	**1,556.7**	**20.6**
CURRENT YEAR REVENUES AND OTHER SOURCES								
Gross Tax Revenues	23,200.0	21,905.6	22.2	1,222.9	48.4	0.0	0.0	1.0
Sales Tax Dedicated to the MBTA	(799.3)	(799.3)	0.0	0.0	0.0	0.0	0.0	0.0
Annual State Contribution to the State Pension System	(1,630.0)	(1,630.0)	0.0	0.0	0.0	0.0	0.0	0.0
Sales Tax Dedicated to the SBA	(728.3)	(728.3)	0.0	0.0	0.0	0.0	0.0	0.0
Workforce Training Trust Fund Transfer	(22.2)	0.0	(22.2)	0.0	0.0	0.0	0.0	0.0
SubTotal: Net Tax Revenue Available for Budget	20,020.2	18,748.0	0.0	1,222.9	48.4	0.0	0.0	1.0
Federal Reimbursements	8,595.0	8,589.4	0.0	0.0	0.0	0.0	0.0	5.6
Departmental Revenue	3,594.4	3,045.1	0.0	535.5	0.0	0.0	5.8	8.0
Consolidated Transfers	1,900.0	2,167.8	0.0	0.0	0.6	25.6	(297.3)	3.3
SUBTOTAL, FISCAL YEAR 2014 REVENUES	**34,109.6**	**32,550.3**	**0.0**	**1,758.4**	**49.0**	**25.6**	**(291.5)**	**17.9**
TOTAL, FISCAL YEAR 2014 AVAILABLE RESOURCES	**35,984.0**	**32,833.3**	**0.0**	**1,772.4**	**49.0**	**25.6**	**1,265.2**	**38.4**
EXPENDITURES AND USES								
Appropriated Spending	34,449.9	32,568.4	0.0	1,771.5	25.0	69.0	0.0	16.0
Contingency Reserve	232.4	232.4	0.0	0.0	0.0	0.0	0.0	0.0
Unspent Appropriations Continued to Fiscal Year 2015	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL, FISCAL YEAR 2014 EXPENDITURES	**34,682.3**	**32,800.8**	**0.0**	**1,771.5**	**25.0**	**69.0**	**0.0**	**16.0**
END OF FISCAL YEAR RESERVED BALANCES								
Designated for Continuing Appropriations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Designated for Debt Service	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0
FISCAL YEAR 2014 UNDESIGNATED FUND BALANCE	**1,287.8**	**32.5**	**0.0**	**(13.1)**	**24.1**	**(43.4)**	**1,265.2**	**22.4**
Fund Balance Deficit Elimination Transfers	0.0	(32.4)	0.0	13.1	(24.0)	43.4	0.0	0.0
UNDESIGNATED FUND BALANCE	**1,287.8**	**0.1**	**0.0**	**0.0**	**0.1**	**0.0**	**1,265.2**	**22.4**
Balances Reserved in Other Budgeted Funds	(1,287.7)	0.0	0.0	0.0	0.0	0.0	(1,265.2)	(22.4)
CONSOLIDATED NET SURPLUS	**0.2**	**0.1**	**0.0**	**0.0**	**0.1**	**0.0**	**0.0**	**0.0**
FISCAL YEAR 2014 ENDING BALANCES								
Undesignated Fund Balance	20.6	0.0	0.0	0.0	0.0	0.0	0.0	20.6
Stabilization Fund Balance	1,265.5	0.0	0.0	0.0	0.0	0.0	1,265.5	0.0
Designated for Continuing Appropriations into FY2015	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Designated for Debt Service	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0
TOTALS, FISCAL YEAR 2014 ENDING BALANCES	**1,300.0**	**0.0**	**0.0**	**13.9**	**0.0**	**0.0**	**1,265.5**	**20.6**

ISCAL YEAR 2015
INANCIAL STATEMENT
ıdgeted Funds (in millions)

	ALL FUNDS	GENERAL FUND	WORKFORCE TRAINING	COMM. TRNSP FUND	MASS TOURISM	CHAPTER 194 FUNDS	HEALTH AND PREVENTION	HEALTH INSURANCE EXPANSION	STABIL. FUND	OTHER FUNDS
ſCAL YEAR 2015 BEGINNING BALANCES										
Undesignated Fund Balance	20.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.6
Stabilization Fund Balance	1,265.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,265.5	0.0
Designated for Continuing Appropriations into FY2015	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Designated for Debt Service	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0
IBTOTAL, FISCAL YEAR 2015 BEGINNING BALANCES	**1,300.0**	**0.0**	**0.0**	**13.9**	**0.0**	**0.0**	**0.0**	**0.0**	**1,265.5**	**20.6**
ſRRENT YEAR REVENUES AND OTHER SOURCES										
Gross Tax Revenues	24,337.0	22,967.5	22.2	1,296.8	49.6	0.0	0.0	0.0	0.0	1.0
Tax Initiatives	107.9	36.4	0.0	0.0	3.7	0.0	67.8	0.0	0.0	0.0
FAS 109 Delay	45.8	45.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales Tax Dedicated to the MBTA	(811.3)	(811.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Annual State Contribution to the State Pension System	(1,793.0)	(1,793.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sales Tax Dedicated to the SBA	(782.4)	(771.6)	0.0	0.0	0.0	0.0	(10.8)	0.0	0.0	0.0
Workforce Training Trust Fund Transfer	(22.2)	0.0	(22.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SubTotal: Net Tax Revenue Available for Budget	21,081.8	19,673.8	0.0	1,296.8	53.3	0.0	57.0	0.0	0.0	1.0
Federal Reimbursements	9,522.0	9,165.5	0.0	0.0	0.0	0.0	0.0	350.0	0.0	6.5
Departmental Revenue	3,714.0	3,030.7	0.0	663.9	0.0	0.0	0.0	0.0	10.7	8.7
Consolidated Transfers	1,863.8	1,796.7	0.0	75.0	1.7	66.2	0.0	0.0	(75.9)	0.1
Settlements and Judgments < 5 YR Median	203.5	203.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tobacco Settlement Proceeds to OPEB	(75.9)	(75.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IBTOTAL, FISCAL YEAR 2015 REVENUES	**36,309.2**	**33,794.3**	**0.0**	**2,035.7**	**55.0**	**66.2**	**57.0**	**350.0**	**(65.2)**	**16.3**
ſTAL, FISCAL YEAR 2015 AVAILABLE RESOURCES	**37,609.3**	**33,794.3**	**0.0**	**2,049.6**	**55.0**	**66.2**	**57.0**	**350.0**	**1,200.3**	**36.9**
PENDITURES AND USES										
Appropriated Spending	36,373.7	33,785.0	0.0	2,126.8	19.5	20.0	56.8	350.0	0.0	15.6
Contingency Reserve	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unspent Appropriations Continued to Fiscal Year 2016	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ſTAL, FISCAL YEAR 2015 EXPENDITURES	**36,373.7**	**33,785.0**	**0.0**	**2,126.8**	**19.5**	**20.0**	**56.8**	**350.0**	**0.0**	**15.6**
D OF FISCAL YEAR RESERVED BALANCES										
Designated for Continuing Appropriations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Designated for Debt Service	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0
ſCAL YEAR 2015 UNDESIGNATED FUND BALANCE	**1,221.7**	**9.3**	**0.0**	**(91.2)**	**35.5**	**46.2**	**0.2**	**0.0**	**1,200.3**	**21.3**
Fund Balance Deficit Elimination Transfers	0.0	(9.3)	0.0	91.2	(35.5)	(46.2)	(0.2)	0.0	0.0	0.0
IDESIGNATED FUND BALANCE	**1,221.6**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**1,200.3**	**21.3**
Balances Reserved in Other Budgeted Funds	1,221.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,200.3	21.3
ONSOLIDATED NET SURPLUS	**0.1**	**0.0**	**0.0**	**0.0**	**0.1**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
FISCAL YEAR 2015 ENDING BALANCES										
Undesignated Fund Balance	21.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	21.3
Stabilization Fund Balance	1,200.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,200.4	0.0
Designated for Continuing Appropriations into FY2016	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Designated for Debt Service	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0
ſTALS, FISCAL YEAR 2015 ENDING BALANCES	**1,235.6**	**0.0**	**0.0**	**13.9**	**0.0**	**0.0**	**0.0**	**0.0**	**1,200.4**	**21.3**

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All Funds Balances (in millions)

This table consolidates all the budgeted funds which are the primary operating funds of the Commonwealth. They account for all budgeted governmental transactions. Major budgeted funds include the General, Stabilization, Massachusetts Tourism, and Commonwealth Transportation funds.

	FY14	FY15
Beginning Fund Balances	1,874.4	1,300.0
Taxes	20,020.2	21,081.8
Federal Revenues		
Federal Revenues	8,108.9	8,164.4
- Reimbursement for Services	485.9	1,357.5
Departmental Revenues		
- Fees	1,093.3	1,169.8
- Reimbursement for Services	1,041.1	1,167.5
- Special Assessments	458.0	478.5
- Federal Reimbursement	233.9	259.6
- Licenses and Permits	127.2	120.7
- Revenue Collections by Courts	96.6	96.7
- Fringe Benefit Recovery Cost	160.0	95.0
- Fines and Penalties	72.2	70.4
- Pensions - Other	47.4	47.8
- Operating Transfers In	52.3	52.5
- Unclaimed Deposits	35.7	60.0
- Revenue Maximization	42.8	27.8
- Rents	20.6	18.9
- Sale of Goods	52.6	12.0
- Interest Income	16.2	22.9
- Deeds County Correction	0.1	0.1
- Other Sources	1.7	4.0
- Miscellaneous	41.1	41.4
Consolidated Transfers	1,876.5	1,832.2
Total Revenues	**34,084.4**	**36,181.6**
Transfers from Other Funds	25.2	127.7
Total Available	**35,984.0**	**37,609.3**
Local Aid	5,292.4	5,395.6

All Funds Balances (in millions)

This table consolidates all the budgeted funds which are the primary operating funds of the Commonwealth. They account for all budgeted governmental transactions. Major budgeted funds include the General, Stabilization, Massachusetts Tourism, and Commonwealth Transportation funds.

	FY14	FY15
Medicaid	12,116.4	13,502.0
Debt Service	2,428.5	2,665.6
Judiciary	827.9	851.0
Independents	942.1	974.1
Administration & Finance	2,678.3	2,308.1
Energy & Environmental Affairs	220.5	229.7
Health & Human Services	5,741.5	5,978.7
Transportation	591.9	572.8
Housing & Economic Development	559.4	480.0
Labor & Workforce Development	52.9	46.0
Education	2,208.8	2,289.4
Public Safety	1,012.4	1,013.9
Legislature	74.3	66.7
Total Expenditures	**34,747.3**	**36,373.5**
Transfers to Other Funds	(63.3)	0.2
Ending Fund Balances	**1,300.0**	**1,235.6**

General Fund Balances (in millions)

The General Fund is the Commonwealth's primary Governmental Fund. All governmental activities not specifically directed to another fund are accounted for in the General Fund. As a result, most budgeted expenditures of the Executive secretariats, the Legislature, Constitutional offices, Judiciary, institutions of higher education and independent commissions are paid for from the General Fund. It similarly receives a significant portion of sales, individual income and corporate taxes, and the full amount of most other governmental taxes.

	FY14	FY15
Beginning Fund Balances	283.0	0.0
Taxes	18,748.0	19,673.8
Federal Revenues		
- Reimbursement for Services	485.9	1,007.5
Federal Revenues	8,103.3	8,157.9
Departmental Revenues		
- Reimbursement for Services	1,041.1	1,167.4
- Fees	579.7	528.1
- Special Assessments	435.5	455.7
- Federal Reimbursement	233.9	259.6
- Licenses and Permits	121.6	115.2
- Revenue Collections by Courts	96.6	96.7
- Fringe Benefit Recovery Cost	160.0	95.0
- Fines and Penalties	72.2	70.4
- Pensions - Other	47.4	47.8
- Operating Transfers In	52.3	52.5
- Unclaimed Deposits	35.7	60.0
- Revenue Maximization	42.8	27.8
- Rents	20.5	18.3
- Sale of Goods	52.2	11.6
- Interest Income	10.4	12.3
- Deeds County Correction	0.1	0.1
- Other Sources	1.7	4.0
- Miscellaneous	39.7	40.0
Consolidated Transfers	2,144.4	1,765.0
Total Revenues	**32,525.1**	**33,666.7**
Transfers from Other Funds	25.2	127.6
Total Available	**32,833.3**	**33,794.3**
Local Aid	5,292.4	5,375.6
Medicaid	12,116.4	13,152.0

General Fund Balances (in millions)

The General Fund is the Commonwealth's primary Governmental Fund. All governmental activities not specifically directed to another fund are accounted for in the General Fund. As a result, most budgeted expenditures of the Executive secretariats, the Legislature, Constitutional offices, Judiciary, institutions of higher education and independent commissions are paid for from the General Fund. It similarly receives a significant portion of sales, individual income and corporate taxes, and the full amount of most other governmental taxes.

	FY14	FY15
Debt Service	1,248.8	1,111.6
Judiciary	827.9	851.0
Independents	942.1	974.1
Administration & Finance	2,678.3	2,308.1
Energy & Environmental Affairs	205.8	214.1
Health & Human Services	5,741.5	5,922.0
Housing & Economic Development	496.1	460.5
Labor & Workforce Development	52.9	46.0
Education	2,177.0	2,289.4
Public Safety	1,012.4	1,013.9
Legislature	74.3	66.7
Total Expenditures	**32,865.8**	**33,784.9**
Transfers to Other Funds	(32.5)	9.4
Ending Fund Balances	**0.0**	**0.0**

Workforce Training Fund Balances (in millions)

The Workforce Training Fund, authorized in section 2RR of Chapter 29 of the General Laws and administered by the Executive Office of Labor and Workforce Development, provides employers with matching grants of up to $250,000 or more to help train new and incumbent workers. It was established in July 1998, and financed entirely by Massachusetts employers. In fiscal year 2011 the Fund was financed by an employer surcharge of .075% on employees' wages, paid concurrently with payments into the Unemployment Insurance Trust Fund. Annual state revenues from employer contributions total approximately $19 million, and state appropriations for training grants are continually rolled forward into future fiscal years to provide for multiple-year grant awards. Recent changes to state finance law made the Workforce Training Fund an "off-budget" trust fund. This change will be responsive to private employers concerns that annual WTF contributions have been diverted in the past from job training initiatives and used for broader budget purposes.

	FY14	FY15
Beginning Fund Balances	0.0	0.0
Total Revenues	**0.0**	**0.0**
Total Available	**0.0**	**0.0**
Ending Fund Balances	**0.0**	**0.0**

Commonwealth Transportation Fund Balances (in millions)

The Commonwealth Transportation Fund accounts for road and highway use revenues, including gas tax, registry fees, motor vehicle sales tax, underground storage tank fees and a general fund transfer as set in Chapter 46 of the Acts of 2013. The fund is used to pay debt service associated with highway maintenance and construction projects and provides funding for the operation of the independent Massachusetts Department of Transportation (MassDOT). Established as part of the historic transportation reforms implemented in fiscal year 2010, the fund replaced the former Highway Fund as the principal source of transportation related revenues and expenditures for the Commonwealth.

	FY14	FY15
Beginning Fund Balances	14.0	13.9
Taxes	1,222.8	1,296.7
Departmental Revenues		
- Fees	511.0	639.1
- Special Assessments	22.5	22.8
- Sale of Goods	0.4	0.4
- Licenses and Permits	0.3	0.3
- Revenue Collections by Courts	0.0	0.0
- Fines and Penalties	0.0	0.0
- Miscellaneous	1.4	1.4
Consolidated Transfers	0.0	75.0
Total Revenues	**1,758.3**	**2,035.6**
Transfers from Other Funds	0.2	0.2
Total Available	**1,772.5**	**2,049.7**
Debt Service	1,179.7	1,554.0
Independents	0.0	0.0
Transportation	591.9	572.8
Total Expenditures	**1,771.5**	**2,126.8**
Transfers to Other Funds	(12.9)	(91.0)
Ending Fund Balances	**13.9**	**13.9**

Tourism Fund Balances (in millions)

The Massachusetts Tourism Fund, authorized in section 35J of Chapter 10 of the MGL, is funded with 35 percent of the State's annual revenues received from the hotel occupancy tax authorized in section 3 of Chapter 64G. The Fund's use is proscribed in Chapter 10, which includes a formula that assigns various funding levels for tourism promotion programs and activities, including the Massachusetts Office of Travel and Tourism, regional tourism promotion agencies, the Massachusetts Office of International Trade and Investment, and the Cultural Facilities Fund. While funding for the purposes prescribed in the section are being made in this budget, the specific requirements of the fund have been suspended through an outside section for the last several years.

	FY14	FY15
Beginning Fund Balances	0.1	0.0
Taxes	48.4	53.3
Consolidated Transfers	0.6	1.7
Total Revenues	**49.0**	**55.0**
Transfers from Other Funds	(0.1)	0.0
Total Available	**49.0**	**55.0**
Housing & Economic Development	25.0	19.5
Total Expenditures	**25.0**	**19.5**
Transfers to Other Funds	24.0	35.5
Ending Fund Balances	**0.0**	**0.0**

Stabilization Fund Balances (in millions)

The Commonwealth Stabilization Fund is established in Chapter 29, section 2H of the General Laws as a reserve of surplus revenues to be used for the purposes of: (1) covering revenue shortfalls, (2) covering state or local losses of federal funds, or (3) for any event which threatens the health, safety or welfare of the people or the fiscal stability of the Commonwealth or any of its political subdivisions. The fund is sometimes referred to as the state's "rainy day fund," serving as a source of financial support for the state budget in times of slow or declining revenue growth and as the primary source of protection against having to make drastic cuts in state services in periods of economic downturns. There are a number of different ways monies can be deposited to the fund including but not limited to: the statutorily required deposit of 1/2 of 1 per cent of state tax revenue in a fiscal year, any capital gains revenue above and beyond $1 billion in a given fiscal year, deposits of any one-time settlements or judgments amounting to $10 million or more and ad hoc deposits as authorized by the state Legislature.

	FY14	FY15
Beginning Fund Balances	1,556.7	1,265.5
Departmental Revenues		
- Interest Income	5.8	10.7
- Miscellaneous	0.0	0.0
Consolidated Transfers	(297.3)	(75.9)
Total Revenues	**(291.5)**	**(65.2)**
Transfers from Other Funds	(0.1)	0.0
Total Available	**1,265.2**	**1,200.3**
Transfers to Other Funds	(0.3)	(0.1)
Ending Fund Balances	**1,265.5**	**1,200.4**

Commonwealth Health and Prevention Fund (in millions)

The Commonwealth Health and Prevention Fund, established in House 2 collects revenues generated from the elimination of the existing sales tax exemptions on the purchase of soda and candy. Monies appropriated from this fund will support programs and services administered by the Department of Public Health that augment the health and well-being of the citizens of the Commonwealth, specifically programs related to addiction services, children and family health and health promotion. In FY 2015, this amount is calculated to total $57 M.

	FY14	FY15
Beginning Fund Balances	0.0	0.0
Taxes	0.0	57.0
Total Revenues	**0.0**	**57.0**
Total Available	**0.0**	**57.0**
Health & Human Services	0.0	56.8
Total Expenditures	**0.0**	**56.8**
Transfers to Other Funds	0.0	0.2
Ending Fund Balances	**0.0**	**0.0**

Community College Fund (in millions)

Established in Chapter 194 of the Acts of 2011 (An Act Establishing Expanded Gaming in the Commonwealth),the Community College Fund will collect 17 percent of any one-time gaming licensing funding paid to the Massachusetts Gaming Commission by Category 1 or Category 2 licensees. In FY 2014, this amount is calculated to total $30.5 M.

	FY14	FY15
Beginning Fund Balances	0.0	0.0
Consolidated Transfers	10.6	19.1
Total Revenues	**10.6**	**19.1**
Total Available	**10.6**	**19.1**
Education	30.5	0.0
Total Expenditures	**30.5**	**0.0**
Transfers to Other Funds	(19.9)	19.1
Ending Fund Balances	**0.0**	**0.0**

Manufacturing Fund (in millions)

Established in Chapter 194 of the Acts of 2011 (An Act Establishing Expanded Gaming in the Commonwealth), the Manufacturing Fund will collect 13 percent of any one-time gaming licensing funding paid to the Massachusetts Gaming Commission by Category 1 or Category 2 licensees. In FY 2014, this amount is calculated to total $19.2 M.

	FY14	FY15
Beginning Fund Balances	0.0	0.0
Consolidated Transfers	8.1	14.6
Total Revenues	**8.1**	**14.6**
Total Available	**8.1**	**14.6**
Housing & Economic Development	19.2	0.0
Total Expenditures	**19.2**	**0.0**
Transfers to Other Funds	(11.1)	14.6
Ending Fund Balances	**0.0**	**0.0**

Local Aid Stabilization Fund (in millions)

Established in Chapter 194 of the Acts of 2011 (An Act Establishing Expanded Gaming in the Commonwealth), The Local Aid Stabilization Fund will collect 5 percent of any one-time gaming licensing funding paid to the Massachusetts Gaming Commission by Category 1 or Category 2 licensees. In FY 2014, this amount is calculated to total $3.1 M.

	FY14	FY15
Beginning Fund Balances	0.0	0.0
Consolidated Transfers	3.1	0.0
Total Revenues	**3.1**	**0.0**
Transfers from Other Funds	(3.1)	20.0
Total Available	**0.0**	**20.0**
Education	1.3	0.0
Total Expenditures	**1.3**	**0.0**
Transfers to Other Funds	(1.3)	20.0
Ending Fund Balances	**0.0**	**0.0**

Local Capital Projects Fund (in millions)

Established in Chapter 194 of the Acts of 2012 (An Act Establishing Expanded Gaming in the Commonwealth), will collect 11 percent of any one-time gaming licensing funding paid to the Massachusetts Gaming Commission by Category 1 or Category 2 licensees. In FY 2014, this amount is calculated to total $19.25 M.

	FY14	FY15
Beginning Fund Balances	0.0	0.0
Consolidated Transfers	6.9	12.4
Total Revenues	**6.9**	**12.4**
Total Available	**6.9**	**12.4**
Housing & Economic Development	19.3	0.0
Total Expenditures	**19.3**	**0.0**
Transfers to Other Funds	(12.4)	12.4
Ending Fund Balances	**0.0**	**0.0**

Health Insurance Expansion Fund (in millions)

The Health Insurance Expansion Fund, established in House 2, will collect additional Medicaid funding provided by the federal government pursuant to the increased federal Medicaid assistance percentage under Section 2001 of the Patient Protection and Affordable Care Act of 2010 and Section 1201 of the Health Care and Education Reconciliation Act of 2010. Annual spending from this fund supports, subject to appropriation, the financing of health insurance coverage for low-income residents of the commonwealth. In FY 2015, this amount is calculated to total $350 M.

	FY14	FY15
Beginning Fund Balances	0.0	0.0
- Reimbursement for Services	0.0	350.0
Total Revenues	**0.0**	**350.0**
Total Available	**0.0**	**350.0**
Medicaid	0.0	350.0
Total Expenditures	**0.0**	**350.0**
Ending Fund Balances	**0.0**	**0.0**

Other Funds (in millions)

This section includes the Inland Fisheries and Game Fund and Marine Recreational Fisheries Development Fund.

	FY14	FY15
Beginning Fund Balances	20.6	20.6
Taxes	1.0	1.0
Federal Revenues	5.6	6.5
Departmental Revenues		
- Licenses and Permits	5.3	5.3
- Fees	2.6	2.6
- Miscellaneous	0.0	0.0
- Reimbursement for Services	0.1	0.1
- Rents	0.0	0.6
Consolidated Transfers	0.1	20.1
Total Revenues	**14.8**	**36.3**
Transfers from Other Funds	3.0	(20.0)
Total Available	**38.4**	**36.9**
Local Aid	0.0	20.0
Independents	0.0	0.0
Energy & Environmental Affairs	14.7	15.6
Total Expenditures	**14.7**	**35.6**
Transfers to Other Funds	3.1	(20.0)
Ending Fund Balances	**20.6**	**21.3**

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Capital Investment Plan

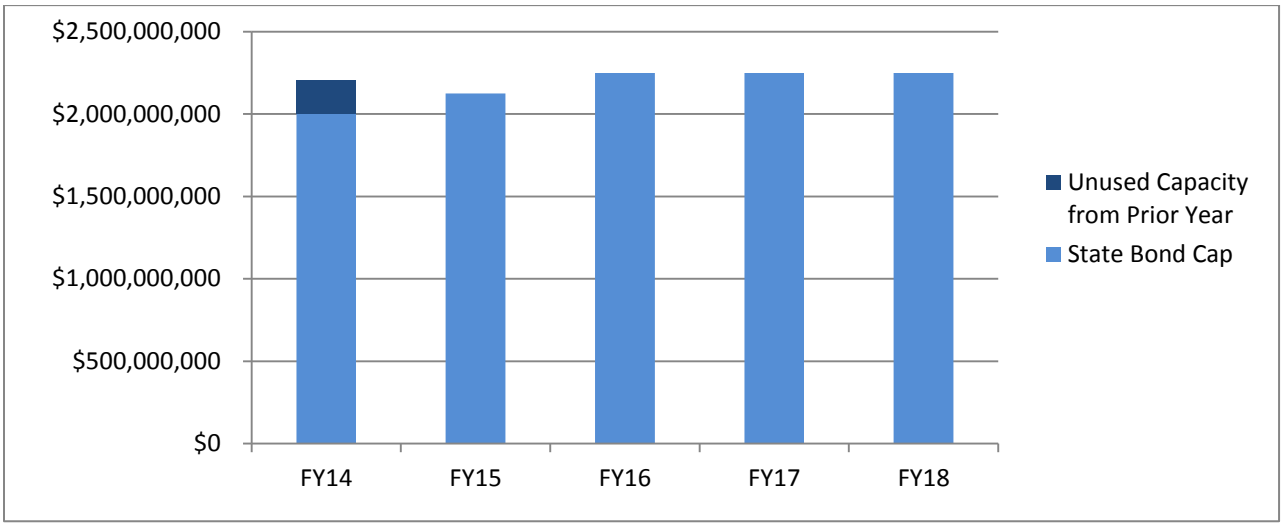
The Commonwealth's five-year capital investment plan is updated annually after the operating budget has been released. Under Governor Patrick's leadership, the Executive Office for Administration and Finance (A&F) now develops a five-year capital investment plan in conjunction with an annual debt affordability analysis to help ensure Massachusetts continues to borrow responsibly.

The current FY 2014-2018 plan implements the vision and priorities established in each of the Patrick Administration's first six plans. In large part, the investments included in the FY 2014-2018 plan continue ongoing projects launched in prior years. Over 80% of the bond-funded FY 2014 capital investment plan is needed to fund previously-made commitments, including ongoing construction contracts, investments needed to leverage federal funds, legal commitments and personnel needed to carry out capital programs.

As with the prior capital plans, the Administration engaged in a diligent, fiscally responsible, and comprehensive process for developing this five-year capital investment proposal. The Commonwealth is responsible for maintaining a large inventory of capital assets, including transportation infrastructure, courts, correctional facilities, state hospitals, office buildings, parks and more. In addition, the Commonwealth makes targeted capital investments to support economic growth, strengthen communities and improve the quality of life in the Commonwealth. These investments include funding for public infrastructure to support private development and job growth, local infrastructure improvements and protection of our natural resources. One common challenge each year is that demand for capital improvements far exceeds affordable funding capacity. The inevitable consequence is that many worthy projects will not receive funding.

The primary factor constraining the amount of the Commonwealth's capital budget is affordability. The Commonwealth must pay principal and interest costs each year on the bonds it issues to fund its capital investment program. These annual debt service expenses on outstanding Commonwealth bonds are funded each year in the Commonwealth's annual operating budget. The Patrick Administration is the first to develop and publish an analysis of the amount of debt the Commonwealth can afford in terms of its impact on debt service and the operating budget, and it is the first to develop a policy for determining the annual borrowing amount to fund the capital budget. In part due to the Patrick Administration's diligence in following the debt affordability analysis, the state presently has ratings of Aa1 from Moody's and AA+ from Fitch and Standard & Poor's. Taken together, these ratings give Massachusetts its highest credit standing in history.

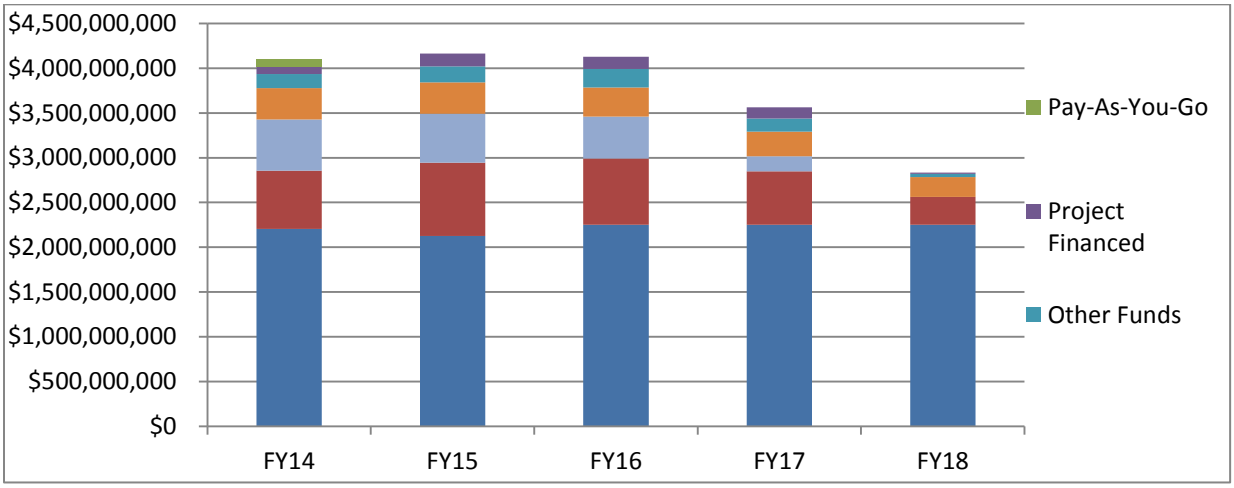
FY 2014-2018 Capital Investment Plan
Total Bond Cap



FY2014-2018 Capital Investment Plan
Total Bond Cap (In thousands)

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total	% of 5-Year Total
Community Investments	$346,485	$324,053	$290,509	$295,305	$275,974	$1,532,326	14%
Corrections	$76,412	$21,225	$30,115	$30,500	$30,100	$188,352	2%
Courts	$27,681	$66,472	$120,559	$82,600	$48,200	$345,512	3%
Economic Development	$126,780	$143,500	$123,500	$123,500	$117,003	$634,283	6%
Energy And Environment	$191,362	$126,691	$127,061	$107,152	$124,463	$676,729	6%
Health And Human Services	$92,338	$63,287	$40,081	$38,114	$48,000	$281,820	3%
Higher Education	$226,813	$251,716	$330,573	$409,100	$324,103	$1,542,305	14%
Housing	$179,500	$168,850	$169,500	$169,500	$170,000	$857,350	8%
Public Safety	$73,351	$44,546	$44,630	$36,086	$27,080	$225,692	2%
State Government Infrastructure	$220,401	$195,486	$158,197	$140,943	$142,078	$857,104	8%
Transportation	$644,550	$719,175	$815,275	$817,200	$943,000	$3,939,200	36%
Total Bond Cap	**$2,205,673**	**$2,125,000**	**$2,250,000**	**$2,250,000**	**$2,250,000**	**$11,080,673**	

FY 2014-2018 Capital Investment Plan
Total All Sources



FY 2014-2018 Capital Investment Plan
Total All Sources (In thousands)

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total	% of 5-Year Total
Community Investments	$381,427	$354,953	$321,009	$326,205	$279,474	$1,663,068	9%
Corrections	$76,412	$21,225	$30,115	$30,500	$30,100	$188,352	1%
Courts	$27,681	$71,472	$135,559	$87,600	$48,200	$370,512	2%
Economic Development	$151,780	$168,500	$148,500	$148,500	$117,003	$734,283	4%
Energy And Environment	$243,038	$241,262	$237,531	$236,952	$182,392	$1,141,175	6%
Health And Human Services	$165,490	$125,706	$87,645	$63,066	$64,440	$506,347	3%
Higher Education	$266,611	$298,466	$386,773	$430,700	$325,603	$1,708,153	9%
Housing	$179,500	$168,850	$169,500	$169,500	$170,000	$857,350	5%
Public Safety	$83,001	$54,216	$47,830	$36,786	$27,080	$248,912	1%
State Government Infrastructure	$309,266	$290,223	$235,545	$193,862	$189,562	$1,218,458	6%
Transportation	$2,209,051	$2,372,916	$2,308,708	$1,848,490	$1,490,006	$10,229,171	54%
Total All Sources	$4,093,257	$4,167,789	$4,108,714	$3,572,161	$2,923,859	$18,865,781	

Highlights of the FY 2014 Capital Investment Plan

- In FY 2014, the Patrick Administration will triple the funding to $15 M in the Cultural Facilities Fund to support non-profit cultural facilities throughout the Commonwealth.

- An investment of $10 M will be made in critical coastal infrastructure projects immediately ready for construction. This funding will also provide for a sweeping risk assessment of the entire Massachusetts coastline and stimulate the development of sustainable infrastructure projects to mitigate coastal risk.

- The Boston Public Market project will convert a vacant state building adjacent to the Rose Kennedy Greenway into a public market to offer a variety of local and culturally significant food products. This project will create 100 construction jobs and 200 permanent jobs.

- Funding of $62.6 M will be invested in Governor Patrick's Life Sciences Initiative in FY 2014, an $8.7 M increase over FY13. These capital investments provide funding for over 15 projects including the University of Massachusetts Amherst's new life sciences laboratories, Boston Children's Hospital, LabCentral, Northern Essex Community College, the University of the Massachusetts Dartmouth's Biomanufacturing Facility, the Joslin Diabetes Center, and the Dana Farber Cancer Institute.

- The FY 2014 Capital Plan includes the announcement of an unprecedented number of new community college projects, which affirms the Administration's commitment to investing in community colleges that provide students with strong educational foundations and relevant workforce training opportunities that will prepare them for success in the local job market or further academic study.

- A one-time, $10 M additional investment in Affordable Housing for Priority Populations projects will be funded in FY 2014. This additional capital funding capacity will allow DHCD to create additional housing options for priority populations, including the chronically homeless, veterans and others in need of supportive housing.

- With over $450 M committed to the Green Line Extension project to date, the FY 2014-18 Capital Investment Plan anticipates Union Square service by mid-2017 and completing construction tasks necessary to ensure rest of the proposed service begins by the of this decade.

The full five-year Capital Investment Plan can be found at www.mass.gov/capital. The charts below show the plan's investments by major investment categories for each of the five fiscal years covered by the plan funded only from state bond proceeds or "bond cap" and funded from all anticipated sources of capital funding. Note that FY 14 includes $205 million in unused capacity from the prior fiscal year. The Administration established the FY 2015 bond cap at $2.125 B, and the FY16-2018 bond caps at $2.25 B. Future debt affordability analysis may show sufficient revenue growth to allow increased bond cap in future plans.

Impact of Capital Budget on the Operating Budget

Each year, as part of the annual development of the capital investment plan, the Executive Office for Administration and Finance evaluates the operating budget impacts for all requested projects. Every capital spending request must show the incremental and ongoing annual operating costs/savings that are expected to be incurred upon completion of the project. The decision on whether to fund a capital project depends on A&F's assessment of not only the programmatic need for the project, but also the affordability of the related operating costs. The following capital budget construction projects are expected to result in an FY 2014 operating budget impact that exceeds $500,000 per year:

- Bridgewater State University's Conant Science Building Modernization and Expansion

- New Middlesex Justice Complex
- The Hampden Sheriff's Department's Western Massachusetts Women's Correctional Facility
- The Massachusetts College of Liberal Arts' Center for Science and Innovation
- Springfield Data Center
- UMass Amherst's New Laboratory Science Building
- UMass Lowell's South Campus Academic Facilities

In addition, for construction projects that are starting study in FY 2014, those studies will project the operating cost impact and will be reported to A&F during the year. When agencies are preparing their annual budget requests during A&F's spending plan process they are asked that the additional operational costs associated with capital projects are reflected in their projected funding requirements.

With additional funding appropriated in the FY 14 General Appropriations Act, MassDOT was able to transfer $40 M in expenses from the capital budget to its operating budget. The FY 2014-2018 Capital Investment Plan was developed in accordance with the goal of ending the historical practice of using borrowed money to pay for salaries, rents and other operating expenses within the next two years.

Several overarching initiatives currently being undertaken by the Commonwealth have both capital and operating budget components. These initiatives include the following:

Integrated Facilities Management & the Clean Energy Investment Program

The Patrick Administration has also increased its focus on sustainable funding for capital projects once they are completed, to ensure they are properly maintained into the future. Through the capital investment plan, the Patrick Administration has taken steps to reverse the pattern of underinvestment and reduce the deferred maintenance backlog that was facing the Commonwealth's infrastructure. The Administration has also taken steps to improve care for current and new capital assets as they are completed. The Governor's FY 2015 budget includes a $3.3 M investment in Integrated Facilities Management (IFM) which will allow the Division of Capital Asset Management and Maintenance (DCAMM) to implement a sustainable funding structure for their capital portfolio. IFM establishes service standards as well as a detailed rent methodology to ensure state agencies are caring for their capital assets properly so they Commonwealth can use them for generations.

DCAMM has also established the Clean Energy Investment Program (CEIP) to investment in technology that increases energy efficiency and reduces costs in the long term. Each CEIP project is required to submit a detailed return on investment (ROI) analysis to DCAMM prior to receiving CEIP capital funds. This ROI analysis requires each project to show at least a 10% savings figure; agencies are then required to use this savings to fund the debt service on the CEIP project once it is completed. Requiring agencies to use their savings on debt service for the CEIP project ensures that agencies have the operating funding necessary to sustain debt service payments over the life of the bonds as it matches with corresponding decreases in energy spending need.

Project Financed IT Investments

Investments in IT have substantial impacts across all corners of state government. State agencies are able to provide increasingly higher levels of service in even the most challenging fiscal climates; municipalities are able to invest more local aid in programmatic needs instead of support systems; and health care cost containment is in part made possible by the investments made in the Commonwealth's IT infrastructure. In addition to improving service, IT investments can produce a return on investment to the Commonwealth through new revenue or cost savings due to operational efficiencies.

To ensure that the Commonwealth realizes this return on investment, the Administration engaged a renowned private IT investment consultant to produce a methodology for creating, maintaining and monitoring the long term benefits and costs of IT capital projects. This methodology will be used to verify new and existing projects' long term impact and drive investment decisions. The consultant is also now partnering with the Commonwealth to design and implement a user-friendly but powerful web-based application to help identify the key financial and non-financial benefits of IT investments.

One of the key features of the new return on investment-based process is to help identify projects which can generate increased revenues and/or operational savings that can also help pay some or all of the costs of the project. In cases where all or part of the project cost will be paid back through operational savings or new revenue, the Commonwealth will use those funding streams to pay back the associated debt service.

Finally, the Administration will deploy a new Strategic IT Procurement Team to provide assistance to agencies procuring large, complex IT projects and to help ensure that projects get off to a good start. This team will take recommendations from the IT procurement study due to the Legislature in 2014 and other industry best practices to assist agencies with planning, writing and completing large procurements. The goal of this team is to reduce onerous requirements which lead to extended timelines for project completion and implementation of dated technology, as well as to improve competition for the Commonwealth's IT business.

Introduction

The Patrick Administration's capital investment program continues to be guided by three key principles: (1) affordability, (2) strategic prioritization of capital investments and (3) transparency. The Commonwealth faces a backlog of needed capital projects; at the same time, it faces the constraints of a challenging, albeit improving, economic climate and a high debt burden. In light of these challenges, it is as critical as ever that the Commonwealth take a disciplined approach to capital budgeting that is guided by the three principles stated above. Over the past seven years, the implementation of these principles has contributed to bond ratings of Aa1, AA+ and AA+ from Moody's, Standard & Poor's and Fitch, respectively – the highest ratings in Commonwealth history.

The Commonwealth's capital program is funded primarily through bond proceeds. As such, the total size of the capital program is determined primarily by the amount of debt the Commonwealth can afford to issue and pay in debt service. The FY 2015 budgeted debt service figure, $2.508 B, displays the capital program impact on the operating budget. It should be noted that a large majority of the $2.508 B funds decades of previous capital infrastructure investment, while only a small portion funds debt service requirements based on new debt issuances. In order to achieve affordable debt service costs, while prudently addressing the Commonwealth's infrastructure needs, the Patrick Administration has conducted an annual debt affordability analysis.

For the seventh consecutive year, this rigorous analysis of the Commonwealth's outstanding debt determined the affordable level of bond issuance and addressed the affordability principles listed above. An administrative "bond cap" is established as a guideline for annual bond issuance in support of the capital program. Based on the analysis conducted during the development of the FY 2014-2018 Capital Investment Plan, the Administration established the FY 2014 bond cap at $2 B, the FY 2015 bond cap at $2.125 B, and the FY16-2018 bond caps at $2.25 B. FY 2014 will also utilize $205 M in unspent FY13 bond cap capacity.

Debt Affordability Analysis

The goal of the Administration's debt affordability analysis is to determine an annual borrowing amount that addresses the Commonwealth's critical infrastructure needs while remaining affordable in terms of its impact on debt service and the operating budget. To achieve this, two core principles are adhered to: limiting annual growth to $125 M and holding total debt service under 8% of budgeted revenues. The intent of the analysis is to fully encompass all debt service obligations including general obligation bonds, certain special obligations, contract assistance obligations and certain capital lease payments. The analysis also takes a conservative approach to projecting future budgeted revenues, basing its growth estimate on the lesser of 3% or the actual compound annual growth rate of the Commonwealth's revenues over the last ten years – which included both economic booms and downturns. The analysis models future debt issuance using fiscally conservative assumptions about interest rates, maturities, dates of issuance and market conditions.

While the analysis limits virtually all future bond-funded capital projects to the bond cap, there are certain, limited circumstances in which the Administration plans to undertake borrowing outside the bond cap when there is a sound policy justification for doing so. For example, there are certain projects for which dedicated streams of new, project-related revenues or savings can be identified to support debt service costs related to those projects.

Based on this analytical approach, it is projected that the Commonwealth will have the capacity to accommodate steady increases in the bond cap over the next two years while maintaining the percentage of the Commonwealth's budgeted revenues needed to pay debt service during that period.

The debt affordability analysis methodology is based on the Commonwealth's current available financing resources and mechanisms; changes in financing structures and resources in the future may impact how the administrative bond cap and the Commonwealth's capacity for additional borrowing are viewed. The Administration plans to revisit the debt capacity and affordability analysis every year, revising its estimates for future years by taking into account fluctuations in interest rates, budgeted revenues and other changes impacting the Commonwealth's debt capacity. In addition, the Administration will annually assess the appropriateness of the methodology and constraints for establishing the bond cap described above.

Self-Supporting Project Financings

Unlike past practice in Commonwealth capital budgeting, the Patrick Administration has taken all debt service and debt-like payment obligations into account in determining the appropriate level of annual borrowing. The Administration recognizes, however, that exceptions to this policy may be justified in limited circumstances where a project financed with debt payable by the Commonwealth directly or indirectly generates new state revenue or budgetary savings that is targeted to the payment of such debt. In these limited circumstances, the Administration will exclude the debt from the annual bond cap and will exclude such debt service payment obligations from the debt affordability analysis. In the instances where such debt service is supported by a new or budgeted stream of state revenue, the related new revenue used to pay such obligations will also be excluded from the analysis set forth herein for purposes of determining the annual bond cap.

Self-Supporting Project Financings

Fiscal Years 2013-2018

($000s)

Fiscal Year	Infrastructure Development Projects Debt Service	DFS Insurance Assessments	Energy Efficiency Projects Debt Service	IT ROI Projects	Total Self-Supporting Debt Service
2013	*1,977*	*2,986*	*3,579*	*0*	*8,542*
2014	2,615	3,130	1,102	1,832	8,680
2015	7,211	3,302	6,027	8,194	24,734
2016	8,935	3,715	12,629	14,046	39,326
2017	8,934	3,847	20,079	17,555	50,415
2018	8,932	3,847	23,517	20,234	56,530

There are three examples of debt the Administration will exclude from the annual bond cap and debt affordability analysis. The first is debt that the Massachusetts Development Finance Agency issues for public infrastructure improvements necessary to support significant new private development, pursuant to the Infrastructure Investment Incentive Program, more commonly known as "I-Cubed". This debt will be excluded because the Commonwealth will ultimately be responsible for funding *only* the portion of the related debt service that is supported by new state tax revenue generated from the related private development. The second example of debt that will be excluded from the debt affordability analysis is debt the Administration issues to fund fire training facility projects, as legislation authorizes the Commonwealth to raise the amounts needed to fund the related debt service costs for such projects through assessments on property insurance policies. The third example is debt associated with projects deemed to be self-funded based on a rigorous return on investment (ROI) analysis. These projects result in cost avoidances, increased revenue or other savings that are in excess of the project's cost. There are two categories of self-funded projects based on their return on investment. The first is

the Clean Energy Investment Program (CEIP) initiated by the Governor in January 2010, in which the Commonwealth issues general obligation bonds to fund energy efficiency and renewable energy projects at state facilities. These projects result in energy cost savings from less energy use and a portion of the related budgetary savings will be used to cover the debt service associated with the general obligation bonds issued to finance the projects. This idea may be expanded to include energy efficiency and renewable energy projects in the state's outdoor and recreational areas. The second category consists of IT projects that go through a rigorous analysis proving that costs will be decreased or eliminated or additional revenue will be created. In FY 2014 two projects, MassNET, a multi-use network that connects Commonwealth agencies, and COMMBUYS, the Commonwealth's electronic procurement system, will be subject to the ROI analysis and are candidates for self-funded status. The table above shows the amounts of incremental tax revenue, assessments and captured energy savings projected to be applied to pay debt service on bonds issued to fund the construction of the infrastructure development projects, fire training facilities and energy efficiency projects, respectively.

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THE COMMONWEALTH OF MASSACHUSETTS

In the Year Two Thousand and Fourteen

AN ACT MAKING APPROPRIATIONS FOR FISCAL YEAR 2015.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is immediately to make appropriations for the fiscal year beginning July 1, 2014, and to make certain changes in law, each of which is immediately necessary to carry out those appropriations or for other important public purposes, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. To provide for the maintenance of the several departments, boards, commissions and institutions and other services, and for certain permanent improvements and to meet certain requirements of law, the sums set forth in sections 2, 2B, 2D, 2E and 3, for the purposes and subject to the conditions specified in sections 2, 2B, 2D, 2E and 3, are hereby appropriated from the General Fund unless specifically designated otherwise, subject to laws regulating the disbursement of public funds for the fiscal year ending June 30, 2015. All sums appropriated under this act, including supplemental and deficiency budgets, shall be expended in a manner reflecting and encouraging a policy of nondiscrimination and equal opportunity for members of minority groups, women and disabled persons. All officials and employees of an agency, board, department, commission or division receiving monies under this act shall take affirmative steps to ensure equality of opportunity in the internal affairs of state government, as well as in their relations with the public, including those persons and organizations doing business with the commonwealth. Each agency, board, department, commission or division, in spending appropriated sums and discharging its statutory responsibilities, shall adopt measures to ensure equal opportunity in the areas of hiring, promotion, demotion or transfer, recruitment, layoff or termination, rates of compensation, in-service or apprenticeship training programs and all terms and conditions of employment.

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SECTION 1A. In accordance with Articles LXIII and CVII of the Amendments to the Constitution and section 6D of chapter 29 of the General Laws, it is hereby declared that the amounts of revenue set forth in this section by source for the respective funds of the commonwealth for the fiscal year ending June 30, 2015 are necessary and sufficient to provide the means to defray the appropriations and expenditures from such funds for this fiscal year as set forth and authorized in sections 2, 2B and 2E. The comptroller shall keep a distinct account of actual receipts from each such source by each such fund to furnish the executive office for administration and finance and the house and senate committees on ways and means with quarterly statements comparing such receipts with the projected receipts set forth in this section and to include a full statement comparing such actual and projected receipts in the annual report for this fiscal year pursuant to section 13 of chapter 7A of the General Laws. The quarterly and annual reports shall also include detailed statements of any other sources of revenue for the budgeted funds in addition to those specified in this section.

Fiscal Year 2015 Revenue by Source Fund (in Millions)

Source	All Budgeted Funds	General Fund	Common-wealth Transportation Fund	Mass-achusetts Tourism Fund	Common-wealth Health and Prevention Fund	Health Insurance Expansion Fund	Other *
Fiscal 2015 Consensus Tax Revenue Estimate							
Alcoholic Beverages	79.2	79.2	0.0	0.0	0.0	0.0	0.0
Cigarettes	513.0	513.0	0.0	0.0	0.0	0.0	0.0
Corporations	2,000.0	2,000.0	0.0	0.0	0.0	0.0	0.0
Deeds	232.6	232.6	0.0	0.0	0.0	0.0	0.0
Estate Inheritance	304.3	304.3	0.0	0.0	0.0	0.0	0.0
Financial Institutions	4.8	4.8	0.0	0.0	0.0	0.0	0.0
Income	14,020.8	14,020.8	0.0	0.0	0.0	0.0	0.0
Insurance	413.5	413.5	0.0	0.0	0.0	0.0	0.0
Motor Fuels	771.6	0.0	770.6	0.0	0.0	0.0	1.0
Public Utilities	(1.8)	(1.8)	0.0	0.0	0.0	0.0	0.0
Room Occupancy	141.7	92.1	0.0	49.6	0.0	0.0	0.0
Sales - Regular	4,038.8	4,038.8	0.0	0.0	0.0	0.0	0.0
Sales - Meals	997.7	997.7	0.0	0.0	0.0	0.0	0.0
Sales - Motor Vehicles	783.3	257.1	526.2	0.0	0.0	0.0	0.0
Miscellaneous	15.4	15.4	0.0	0.0	0.0	0.0	0.0
Unemployment Insurance Surcharges	22.2	0.0	0.0	0.0	0.0	0.0	22.2
Total Tax Revenues:	**24,337.1**	**22,967.5**	**1,296.8**	**49.6**	**0.0**	**0.0**	**23.2**
House 2 Tax Initiatives & Delay of FAS 109							
Repealing the Exemption of Candy and Soda from the Sales Tax	67.8	0.0	0.0	0.0	67.8	0.0	0.0
Delaying the FAS 109 Deduction for an Additional Year	45.8	45.8	0.0	0.0	0.0	0.0	0.0
Taxing Security Corporations Like Other	21.0	21.0	0.0	0.0	0.0	0.0	0.0

Source	All Budgeted Funds	General Fund	Common-wealth Transportation Fund	Mass-achusetts Tourism Fund	Common-wealth Health and Prevention Fund	Health Insurance Expansion Fund	Other *
Business Corporations							
Taxing Non-Insurance Subsidiaries of Insurance Companies Like Other Business Corporations	8.4	8.4	0.0	0.0	0.0	0.0	0.0
Clarifying that the Room Occupancy Excise Applies to Internet Room Resellers	8.1	5.3	2.8	0.0	0.0	0.0	0.0
Expanding the Room Occupancy Excise to Include Transient Accomodations	2.6	1.7	0.9	0.0	0.0	0.0	0.0
Total Tax Revenues:	**153.7**	**82.2**	**3.7**	**0.0**	**67.8**	**0.0**	**0.0**
Annual State Contribution to the State Pension System	(1,793.0)	(1,793.0)	0.0	0.0	0.0	0.0	0.0
Sales Tax Dedicated to the MBTA	(811.3)	(811.3)	0.0	0.0	0.0	0.0	0.0
Sales Tax Dedicated to the SBA	(782.4)	(771.6)	0.0	0.0	(10.8)	0.0	0.0
Workforce Training Trust Fund Transfer	(22.2)	0.0	0.0	0.0	0.0	0.0	(22.2)
Total Transfers:	**(3,408.9)**	**(3,375.9)**	**0.0**	**0.0**	**(10.8)**	**0.0**	**(22.2)**
Total Taxes Available for the Fiscal 2015 Budget	**21,081.9**	**19,673.8**	**1,300.5**	**49.6**	**57.0**	**0.0**	**1.0**
Non-Tax Revenue							
Federal Reimbursements	9,522.0	9,165.5	0.0	0.0	0.0	350.0	6.5
Departmental Revenues	3,714.0	3,030.7	663.9	0.0	0.0	0.0	19.3
Consolidated Transfers	1,863.7	1,796.6	75.0	1.7	0.0	0.0	(9.6)
Non-Tax Revenue Total	**15,099.7**	**13,992.8**	**738.9**	**1.7**	**0.0**	**350.0**	**16.2**
Grand Total	**36,181.6**	**33,666.6**	**2,039.4**	**51.3**	**57.0**	**350.0**	**17.2**

* Workforce Training Trust Fund, Inland Fisheries and Game Fund and a number of budgetary funds established in Chapter 194 of the Acts of 2012, otherwise known as "An Act Establishing Expanded Gaming in the Commonwealth."

SECTION 1B. The comptroller shall keep a distinct account of actual receipts of non-tax revenues by each department, board, commission or institution to furnish the executive office for administration and finance and the house and senate committees on ways and means with quarterly statements comparing such receipts with projected receipts set forth herein and to include a full statement comparing such receipts with projected receipts in the annual report for such fiscal year pursuant to section 13 of chapter 7A of the General Laws. The quarterly and annual reports shall also include detailed statements of any other sources of revenue for the budgeted funds in addition to those specified in this section.

Fiscal Year 2015 Non-Tax Revenue Summary

Program Area	Unrestricted Non-Tax Revenue	Restricted Non-Tax Revenue	Total Non-Tax Revenue
Federal Revenue			
Independents	8,152,795	59,803,910	67,956,705
Administration and Finance	45,954,488	6,547,280	52,501,768
Energy & Environmental Affairs	6,500,000	0	6,500,000
Health and Human Services	9,129,492,712	60,931,806	9,190,424,519
Education	194,967,559	0	194,967,559
Public Safety	6,444,000	3,230,300	9,674,300
Total Federal Revenue	**9,391,511,554**	**130,513,296**	**9,522,024,851**
Departmental Revenue			
Judiciary	101,876,443	8,900,000	110,776,443
Independents	426,232,606	11,184,072	437,416,678
Administration and Finance	965,109,254	23,548,861	988,658,115
Energy & Environmental Affairs	72,107,362	23,585,707	95,693,069
Health and Human Services	761,745,494	320,853,479	1,082,598,973
Transportation	592,244,182	0	592,244,182
Housing & Economic Development	136,704,835	7,323,754	144,028,589
Labor & Workforce Development	2,189,384	552,850	2,742,234
Education	147,384,919	2,536,523	149,921,442
Public Safety	61,357,113	48,538,765	109,895,878
Total Departmental Revenue	**3,266,951,591**	**447,024,011**	**3,713,975,602**
Consolidated Transfers	**999,786,699**	**863,963,259**	**1,863,749,958**
Total Non-Tax Revenue	**13,658,249,844**	**1,441,500,567**	**15,099,750,411**

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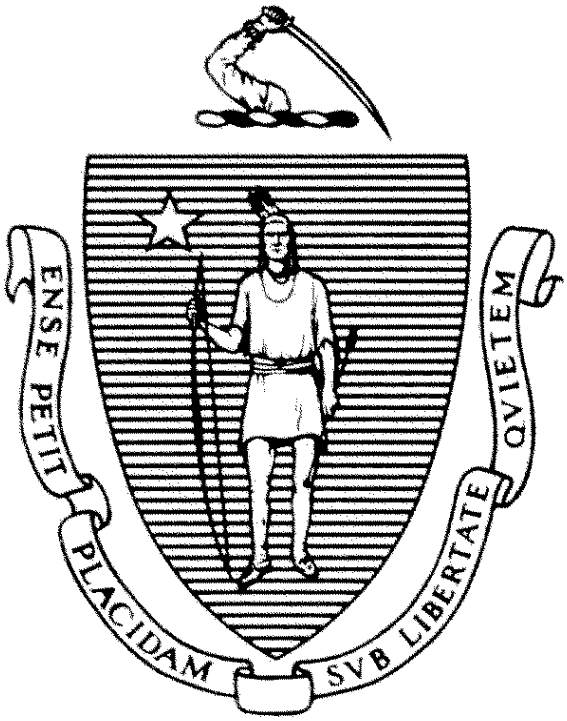
SECTION 1C. This subset of non-tax revenues comes in the form of consolidated transfers. Throughout the fiscal year there are a number of transfers between and among budgeted and non-budgeted funds. The following detail the budgetary impact of these sources and uses of funds.

FY2015 Consolidated Transfers

SOURCES / USES	Department	Amount
Sources		
Lottery Distributions & Reimbursements to the General Fund	Lottery	1,056,925,629
General Fund Fringe Revenue	Group Insurance	322,112,291
Master Settlement Tobacco Revenues	Comptroller	253,627,919
Transfer into the General Fund from the Stabilization Fund		175,000,000
Capital Gains Tax Revenue Deposit to the Stabilization Fund		122,000,000
Transportation Finance Reform General Fund Subsidy	Transportation	75,000,000
Gaming Licensing Revenue		73,480,000
Unclaimed Property	Treasurer	67,060,000
Indirect Revenues	Comptroller	37,100,000
Division of Industrial Accidents Reimbursement	Unemployment Assistance	23,642,726
Federal Payment for Pension Costs	Treasurer	14,500,000
Transfer into General Fund of Stabilization Fund Investment		10,650,000
Trust Fund Sweep		10,000,000
Massachusetts Water Resources Authority Transfer	Conservation and Recreation	5,608,833
Reimbursement for License Plate Costs	Dept. of Correction	3,600,000
Local Housing Authority Debt Service Reimbursement	Housing & Community Development	2,602,560
DOR Settlements Offset		2,000,000
Personal Needs Allowance Recoveries	Health & Human Services	1,700,000
Lottery Transfer for Gamblers Treatment Program	Public Health	1,500,000
Debt Collection Contract Receipts	Comptroller	360,000
Senior Citizen Hunting License Fees	Fish and Game	130,000
Total Sources		**2,258,599,958**
Uses		
Transfer From Stabilization to General Fund and OPEB/PENSION		-187,200,000
Capital Gains Tax Revenue Deposit to the Stabilization Fund		-122,000,000
Transportation Finance Reform General Fund Subsidy	Transportation	-75,000,000
Transfer into General Fund of Stabilization Fund		-10,650,000

Investment	
Total Uses	**-394,850,000**
GRAND TOTAL	**1,863,749,958**

Fiscal Year 2015 Budget Recommendation



Sections 2, 2B and 2D
Appropriation Recommendations

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SECTION 2.

SECTION 2B. Notwithstanding any general or special law to the contrary, the agencies listed in this section may expend the amounts listed in this section for the provision of services to agencies listed in section 2. All expenditures made pursuant to this section shall be accompanied by a corresponding transfer of funds from an account listed in section 2 to the Intragovernmental Service Fund, established by section 2Q of chapter 29 of the General Laws. All revenues and other inflows shall be based on rates published by the seller agency that are developed in accordance with cost principles established by the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." All rates shall be published within 30 days of the enactment of this section. No expenditures shall be made from the Intragovernmental Service Fund, which would cause that fund to be in deficit at the close of fiscal year 2015. All authorizations in this section shall be charged to the Intragovernmental Service Fund and shall not be subject to section 5D of chapter 29 of the General Laws. Any balance remaining in that fund at the close of fiscal year 2015 shall be transferred to the General Fund.

SECTION 2D. The amounts set forth in this section are appropriated from the General Federal Grants Fund. Federal funds received in excess of the amount appropriated in this section shall be expended only in accordance with section 6B of chapter 29 of the General Laws. The amount of any unexpended balance of federal grant funds received before June 30, 2014, and not included as part of an appropriation item in this section, is hereby made available for expenditure during fiscal year 2015, in addition to any amount appropriated in this section.

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FY 2015 Budget Recommendations

The tables in this section provide brief information on the Governor's line-item and budget language recommendations for FY2015. Complete recommendations, including all budget legislation, agency mission statements, state workforce levels and other similar types of information, are provided in Volume 2 of the Governor's budget, which can be access online at www.mass.gov/budget.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
0320-0003	Supreme Judicial Court	8,163,810	8,163,810	8,505,923	
0320-0010	Suffolk County Supreme Judicial Court Clerk's Office	1,361,813	1,361,813	1,462,119	
0321-0001	Commission on Judicial Conduct	597,043	597,043	608,984	
0321-0100	Board of Bar Examiners	1,179,581	1,179,581	1,203,173	
0321-1500	Committee for Public Counsel Services	22,014,712	22,014,712	22,455,006	
0321-1504	CPCS Attorney Salaries	23,436,468	23,436,468	23,905,197	
0321-1510	Private Counsel Compensation	98,906,090	132,258,487	120,714,882	
0321-1518	Indigent Counsel Fees Retained Revenue	8,900,000	8,900,000	8,900,000	
0321-1520	Indigent Persons Fees and Court Costs	9,010,351	16,183,432	15,274,176	
0321-1600	Massachusetts Legal Assistance Corporation	13,000,000	13,000,000	14,000,000	
0321-2000	Mental Health Legal Advisors Committee	855,117	855,117	872,219	
0321-2100	Prisoners' Legal Services	1,129,584	1,129,584	1,129,584	
0321-2205	Suffolk County Social Law Library	1,299,000	1,299,000	1,299,000	
0322-0100	Appeals Court	12,096,042	12,096,042	13,077,557	
0330-0101	Trial Court Justices' Salaries	50,252,339	50,252,339	72,665,233	Increased funding to meet projected need.
0330-0300	Administrative Staff	218,967,364	218,967,364	221,314,990	
0330-0500	Trial Court Video Teleconferencing	500,000	500,000	500,000	
0330-0599	Recidivism Reduction Pilot Program	720,632	720,632	720,632	
0330-3337	Trial Court Specialty Courts	0	0	2,708,700	Increased funding to meet projected need.
0331-0100	Superior Court	30,440,597	30,440,597	30,745,003	
0332-0100	District Court	62,404,011	62,404,011	63,028,051	
0333-0002	Probate and Family Court	28,242,710	28,242,710	28,525,137	
0334-0001	Land Court	3,444,002	3,444,002	3,478,442	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
0335-0001	Boston Municipal Court	12,983,455	12,983,455	13,113,290	
0336-0002	Housing Court	7,414,535	7,414,535	7,488,680	
0337-0002	Juvenile Court	18,317,806	18,317,806	18,500,984	
0339-1001	Commissioner of Probation	128,234,922	128,234,922	130,799,620	
0339-1003	Office of Community Corrections	20,604,046	20,604,046	20,981,942	
0339-2100	Jury Commissioner	2,946,059	2,946,059	3,000,933	
0340-0100	Suffolk District Attorney	16,898,914	16,898,914	17,236,893	
0340-0198	Suffolk District Attorney State Police Overtime	354,303	354,303	354,303	
0340-0200	Northern (Middlesex) District Attorney	14,413,485	14,412,419	14,700,689	
0340-0298	Middlesex District Attorney State Police Overtime	516,485	516,485	526,815	
0340-0300	Eastern (Essex) District Attorney	8,852,189	8,852,189	9,029,233	
0340-0398	Eastern DA State Police OT	504,351	504,351	504,351	
0340-0400	Middle (Worcester) District Attorney	9,679,083	9,679,083	9,872,664	
0340-0498	Worcester District Attorney State Police Overtime	413,499	438,499	421,769	
0340-0500	Hampden District Attorney	8,425,944	8,425,944	8,594,463	
0340-0598	Hampden District Attorney State Police Overtime	339,899	339,899	346,697	
0340-0600	Northwestern District Attorney	5,247,902	5,247,902	5,352,859	
0340-0698	Northwestern District Attorney State Police Overtime	294,248	294,248	300,133	
0340-0700	Norfolk District Attorney	8,630,626	8,630,626	8,803,238	
0340-0798	Norfolk DA State Police OT	427,306	427,306	435,852	
0340-0800	Plymouth District Attorney	7,488,951	7,488,951	7,638,731	
0340-0898	Plymouth District Attorney State Police Overtime	429,842	429,842	438,439	
0340-0900	Bristol District Attorney	7,791,053	8,041,086	7,946,908	
0340-0998	Bristol DA State Police Overtime	326,318	576,318	332,844	Increased funding to meet projected need.
0340-1000	Cape and Islands District Attorney	3,813,541	3,813,541	3,900,305	
0340-1098	Cape and Islands DA State Police	278,735	278,735	278,735	
0340-1100	Berkshire District Attorney	3,810,694	3,810,694	3,877,587	
0340-1198	Berkshire DA State Police Overtime	215,126	280,661	219,429	Increased funding to meet projected need.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
0340-2100	District Attorneys Association	1,860,006	1,860,006	1,897,206	
0340-8908	District Attorneys Wide Area Network	1,317,090	1,317,090	1,343,432	
0411-1000	Office of the Governor	5,347,441	5,954,354	5,704,390	
0411-1004	Gaming Implementation Reserve	0	2,689,667	0	Eliminated program.
0411-1005	Office of the Child Advocate	304,100	317,020	500,000	Increased funding to meet projected need.
0511-0000	Secretary of the Commonwealth Administration	5,970,365	5,970,365	6,591,308	Increased funding to meet projected need.
0511-0001	State House Gift Shop Retained Revenue	15,000	15,000	15,000	
0511-0002	Corporate Dissolution Program	353,076	353,076	353,076	
0511-0003	Chargeback for Publications and Computer Library Services	16,000	16,000	16,000	
0511-0200	State Archives	360,196	360,196	365,557	
0511-0230	State Records Center	35,000	35,000	35,660	
0511-0235	Chargeback for State Records Center Services	100,000	100,000	100,000	
0511-0250	State Archives Facility	296,521	296,521	302,452	
0511-0260	Commonwealth Museum	233,708	233,708	237,495	
0511-0270	Census Data Technical Assistance	400,000	400,000	400,000	
0511-0420	Address Confidentiality Program	130,000	130,000	132,600	
0517-0000	Public Document Printing	500,000	500,000	504,505	
0521-0000	Elections Division Administration	5,380,914	13,509,442	9,881,600	Increased funding to meet projected need.
0521-0001	Central Voter Registration Computer System	4,988,076	5,047,264	6,844,392	Increased funding to meet projected need.
0524-0000	Information to Voters	563,729	563,729	1,926,006	Increased funding to meet projected need.
0526-0100	Massachusetts Historical Commission	800,000	800,000	816,000	
0527-0100	Ballot Law Commission	10,385	10,385	10,385	
0528-0100	Records Conservation Board	34,056	34,056	34,738	
0540-0900	Essex Registry of Deeds-Northern District	1,064,925	1,064,925	1,100,574	
0540-1000	Essex Registry of Deeds-Southern District	2,759,881	2,759,881	2,832,481	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
0540-1100	Franklin Registry of Deeds	599,768	599,768	634,275	
0540-1200	Hampden Registry of Deeds	1,685,809	1,685,809	1,767,667	
0540-1300	Hampshire Registry of Deeds	471,423	471,423	499,137	
0540-1400	Middlesex Registry of Deeds-Northern District	1,118,352	1,118,352	1,154,842	
0540-1500	Middlesex Registry of Deeds-Southern District	3,083,726	3,083,726	3,181,625	
0540-1600	Berkshire Registry of Deeds-Northern District	253,679	253,679	271,216	
0540-1700	Berkshire Registry of Deeds-Central District	423,283	423,283	461,139	
0540-1800	Berkshire Registry of Deeds-Southern District	213,546	213,546	230,681	
0540-1900	Suffolk Registry of Deeds	1,742,713	1,742,713	1,833,536	
0540-2000	Worcester Registry of Deeds-Northern District	667,845	667,845	684,523	
0540-2100	Worcester Registry of Deeds-Worcester District	2,161,481	2,161,481	2,233,096	
0610-0000	Office of the Treasurer and Receiver-General	9,293,605	9,293,605	9,945,790	
0610-0010	Financial Literacy Programs	100,000	100,000	100,000	
0610-0050	Alcoholic Beverages Control Commission	2,230,721	2,230,721	2,284,425	
0610-0051	Alcohol Beverages Control Commission Grant	231,829	231,829	231,829	
0610-0060	ABCC Investigation and Enforcement	150,000	150,000	150,000	
0610-2000	Welcome Home Bill Bonus Payments	2,803,627	2,803,627	2,803,627	
0611-1000	Bonus Payments to War Veterans	44,500	44,500	44,500	
0612-0105	Public Safety Employees Line of Duty Death Benefits	100,000	300,000	200,000	Decreased funding to meet projected need.
0640-0000	State Lottery Commission	82,428,513	82,428,513	82,823,865	
0640-0005	State Lottery Commission - Monitor Games	3,183,484	3,183,484	3,183,484	
0640-0010	State Lottery Commission - Advertising	5,000,000	5,000,000	8,000,000	Increased funding to support initiative.
0640-0096	State Lottery Commission - Health and Welfare Benefits	355,945	355,945	372,957	
0640-0300	Massachusetts Cultural Council	8,082,439	8,082,439	9,591,595	Moved off budget spending onto the operating budget.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
0699-0005	Revenue Anticipation Notes Premium Debt Service	20,000,000	20,000,000	20,000,000	
0699-0014	Accelerated Bridge Program	56,249,759	56,249,759	109,674,558	Increased funding to meet projected need.
0699-0015	Consolidated Long-Term Debt Service	2,006,191,904	2,006,191,904	2,065,637,260	Increased funding to meet projected need.
0699-0018	Agency Debt Service Programs	6,217,722	6,217,722	10,539,950	Increased funding to meet projected need.
0699-2005	Central Artery Tunnel Debt Service	116,227,203	116,227,203	90,820,273	Decreased funding to meet projected need.
0699-9100	Short Term Debt Service and Costs of Issuance	30,465,601	30,465,601	23,304,673	Decreased funding to meet projected need.
0699-9101	Grant Anticipation Notes Debt Service	5,504,500	5,504,500	0	Eliminated funding to meet projected need.
0710-0000	Office of the State Auditor Administration	13,787,181	13,787,181	14,230,535	
0710-0100	Division of Local Mandates	358,278	358,278	358,278	
0710-0200	Bureau of Special Investigations	1,730,862	1,730,862	1,765,479	
0710-0220	Health Care Cost Containment Comprehensive Investigation	431,250	431,250	431,250	
0710-0225	Medicaid Audit Unit	864,638	864,638	864,638	
0710-0300	Enhanced Bureau of Special Investigation	451,833	451,833	451,833	
0810-0000	Office of the Attorney General Administration	22,251,155	22,251,155	23,044,018	
0810-0004	Compensation to Victims of Violent Crimes	2,188,340	2,188,340	2,188,340	
0810-0013	False Claims Recovery Retained Revenue	2,000,000	2,000,000	2,000,000	
0810-0014	Public Utilities Proceedings Unit	2,353,721	2,353,721	2,353,721	
0810-0021	Medicaid Fraud Control Unit	4,033,878	4,033,878	4,033,878	
0810-0045	Wage Enforcement Program	3,532,371	3,532,371	3,532,371	
0810-0061	Litigation and Enhanced Recoveries	1,625,000	1,625,000	1,625,000	
0810-0098	State Police Overtime for AG	415,676	415,676	415,676	
0810-0201	Insurance Proceedings Unit	1,500,717	1,500,717	1,500,717	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
0810-0223	Uniform Law Commission	300,000	300,000	55,000	Decreased funding to meet projected need.
0810-0338	Automobile Insurance Fraud Investigation and Prosecution	434,641	434,641	434,641	
0810-0399	Workers' Compensation Fraud Investigation and Prosecution	284,425	284,425	284,426	
0810-1204	Gaming Enforcement Division	457,554	457,554	457,554	
0840-0100	Victim and Witness Assistance Board	496,839	496,839	506,776	
0840-0101	Domestic Violence Court Advocacy Program	900,458	900,458	900,457	
0900-0100	State Ethics Commission	1,921,788	1,921,788	1,960,224	
0910-0200	Office of the Inspector General	2,307,496	2,707,496	2,478,783	
0910-0210	Public Purchasing and Manager Program Fees Retained Revenue	650,000	650,000	650,000	
0910-0220	Bureau of Program Integrity	350,000	350,000	350,000	
0920-0300	Office of Campaign and Political Finance	1,408,036	1,408,036	1,436,196	
0940-0100	Massachusetts Commission Against Discrimination	2,568,237	2,568,237	2,619,602	
0940-0101	Fees and Federal Reimbursement Retained Revenue	2,118,911	2,118,911	2,118,910	
0940-0102	Discrimination Prevention Program Retained Revenue	140,000	140,000	140,000	
0950-0000	Commission on the Status of Women	71,500	71,486	72,930	
0950-0050	GLBT Commission	200,000	200,000	200,000	
0950-0080	Commission on the Status of Asian Americans	35,000	35,000	35,000	
1000-0001	Office of the State Comptroller	8,543,692	8,543,692	9,014,338	
1000-0005	Chargeback for Single State Audit	1,000,000	979,527	979,527	
1000-0008	Chargeback for MMARS	3,102,035	2,943,284	3,011,003	
1050-0140	Payments to Cities Towns for Local Share Racing Tax Revenue	1,150,000	1,150,000	0	Eliminated funding due to reform.
1100-1100	Office of the Secretary of Administration and Finance	2,761,081	2,761,081	3,221,202	Increased funding to support projected costs.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
1100-1201	Commonwealth Performance Accountability and Transparency	400,000	400,001	523,708	Increased funding to move off budget spending onto the operating budget.
1100-1700	Administration and Finance IT Costs	28,388,558	31,792,206	34,891,260	Increased funding to meet projected need.
1100-1701	Chargeback for Administration and Finance IT Costs	64,270,577	64,270,577	27,561,236	Decreased funding to meet projected need.
1100-1800	Chapter 257 ISF	12,073,474	12,073,474	0	Eliminated FY14 one-time costs.
1102-1128	State House Accessibility	140,021	140,021	140,024	
1102-3025	Integrated Facilities Management	0	0	36,194,025	Established appropriation to fund Integrated Facilities Management.
1102-3199	Office of Facilities Management	10,289,943	10,289,943	3,248,301	Decreased funding to support new initiative.
1102-3205	State Office Building Rents Retained Revenue	16,500,000	16,500,000	2,167,491	Decreased funding to support new initiative.
1102-3224	Chargeback for Saltonstall Lease and Occupancy Payments	11,221,592	11,217,734	11,217,734	
1102-3226	Chargeback for State Buildings Operation and Maintenance	2,919,189	2,919,188	0	Transferred to relevant budgetary accounts for the implementation of Integrated Facilities Management.
1102-3232	Contractor Certification Program Retained Revenue	300,000	296,568	300,000	
1102-3309	Bureau of the State House	2,361,579	2,361,578	2,375,361	
1106-0064	Caseload and Economic Forecasting Office	220,000	329,343	252,819	Increased funding to meet projected need.
1107-2400	Massachusetts Office on Disability	651,834	651,834	727,191	Transferred to relevant budgetary accounts for the implementation of Integrated Facilities Management.
1107-2501	Disabled Persons Protection Commission	2,412,668	2,412,668	2,460,921	
1108-1011	Civil Service Commission	436,065	436,065	496,586	Transferred to relevant budgetary accounts for the implementation of Integrated Facilities Management.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
1108-5100	Group Insurance Commission	4,062,182	4,062,183	4,509,187	Increased funding to support program operations.
1108-5200	Group Insurance Premium and Plan Costs	1,272,894,957	1,288,894,957	1,391,500,896	Increased funding to meet projected need.
1108-5201	Municipal Partnership Act Implementation Retained Revenue	2,500,000	1,861,000	2,073,398	Increased funding to support program operations.
1108-5350	Retired Governmental Employees Group Insurance Premiums	356,000	356,000	308,000	Decreased funding to meet projected need.
1108-5400	Retired Municipal Teachers Group Insurance Premiums	61,323,418	61,323,418	58,006,513	Decreased funding to meet projected need.
1108-5500	Group Insurance Dental and Vision Benefits	8,510,705	8,510,705	8,936,240	Increased funding to meet projected need.
1110-1000	Division of Administrative Law Appeals	1,083,990	1,083,990	1,238,949	Increased funding to support new initiative.
1120-4005	George Fingold Library	832,605	832,605	856,240	
1201-0100	Department of Revenue	89,668,584	89,668,584	94,222,125	
1201-0130	Additional Auditors Retained Revenue	27,938,953	27,938,953	27,938,953	
1201-0160	Child Support Enforcement Division	35,833,101	35,833,101	37,972,534	
1201-0164	Child Support Enforcement Federally Reimbursed Retained Revenue	6,547,280	6,547,280	6,547,280	
1201-0911	Expert Witnesses and Their Expenses	2,000,000	2,000,000	2,000,000	
1231-1000	Sewer Rate Relief Funding	1,000,000	1,000,000	0	Eliminated state subsidy.
1232-0100	Underground Storage Tank Reimbursements	10,000,000	12,254,260	17,500,000	Increased funding to meet projected need.
1232-0200	Underground Storage Tank Administrative Review Board	1,444,826	1,444,826	1,444,826	
1233-2000	Tax Abatements for Veterans Widows Blind Persons and the Elder	24,038,075	24,038,075	24,038,075	
1233-2350	Unrestricted General Government Local Aid	920,230,293	920,230,293	920,230,293	
1233-2400	Reimbursement to Cities in Lieu of Taxes on State Owned Land	26,770,000	26,770,000	26,270,000	
1233-2401	Chapter 40S Education Payments	500,000	500,000	500,000	
1310-1000	Appellate Tax Board	1,794,634	1,794,634	1,851,638	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
1310-1001	Tax Assessment Appeals Fee Retained Revenue	400,000	400,000	400,000	
1410-0010	Veterans' Services Administration and Operations	3,301,487	3,400,248	2,571,269	Decreased funding to meet projected need and eliminate FY14 one-time projects.
1410-0012	Veterans' Outreach Centers Including Homeless Shelters	2,376,001	2,383,809	2,383,809	
1410-0015	Women Veterans' Outreach	75,000	75,000	77,449	
1410-0018	Agawam and Winchendon Cemeteries Retained Revenue	565,000	616,520	565,000	
1410-0075	Train Vets to Treat Vets	250,000	250,000	250,000	
1410-0250	Assistance to Homeless Veterans	2,646,544	2,668,218	2,668,218	
1410-0251	New England Shelter for Homeless Veterans	2,392,470	2,392,470	2,392,470	
1410-0400	Veterans' Benefits	70,941,789	70,941,789	74,632,168	
1410-0630	Agawam and Winchendon Veterans' Cemeteries	1,100,297	1,100,297	1,186,700	
1595-1067	Delivery System Transformation Initiatives Trust Fund	93,449,470	93,449,470	210,261,307	Increased funding to support projected costs
1595-1068	Medical Assistance Trust Fund	394,000,000	568,025,000	412,000,000	Decreased funding to support projected costs.
1595-1069	Health Information Technology Trust Fund	1,125,000	1,125,000	8,153,272	Increased funding to support projected costs and program operations.
1595-3382	Commonwealth Covenant Fund Transfer	0	0	100,000	Increased funding to support initiative.
1595-5819	Commonwealth Care Trust Fund	340,078,633	340,078,633	0	Eliminated funding due to reform.
1595-6367	MassDOT Performance and Asset Management Council	0	100,000	0	Eliminated FY14 one-time costs.
1595-6368	Massachusetts Transportation Trust Fund	238,462,444	239,958,659	411,931,636	Increased funding to meet obligations.
1595-6369	Commonwealth Transportation Fund transfer to the MBTA	275,200,000	275,200,000	136,552,622	$160 M Transferred to 1599-1978.
1595-6370	Commonwealth Transportation Fund transfer to Regional Transit	67,635,055	67,635,055	15,000,000	Eliminated FY14 one-time costs.
1595-6379	Merit Rating Board	8,960,017	8,960,017	9,269,473	
1595-7066	STEM Pipeline Fund	1,500,000	1,500,000	1,500,000	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
1599-0020	Consolidated Net Surplus	0	62,000,000	0	
1599-0024	Agency Auditor Grant Program	500,000	500,000	0	Eliminated FY14 one-time costs.
1599-0026	Municipal Regionalization and Efficiencies Incentive Reserve	13,050,000	14,110,000	3,750,000	Decreased funding to meet projected need.
1599-0054	Hinton Lab Response Reserve	0	22,668,592	0	Eliminated FY14 one-time costs.
1599-0081	DPH Data Grant Reserve	500,000	500,000	0	Eliminated FY14 one-time costs.
1599-0087	City of Worcester Public Safety Security	0	47,000	0	Eliminated FY14 one-time costs.
1599-0090	Extreme Weather Reserve	0	1,207,450	0	Eliminated FY14 one-time costs.
1599-0093	Water Pollution Abatement Trust Contract Assistance	62,830,731	63,055,918	63,143,440	
1599-0113	Secretariat IT Reserve	0	3,923,828	0	Eliminated FY14 one-time costs.
1599-0117	Boston Marathon Reserve	0	2,395,754	0	Eliminated FY14 one-time costs.
1599-0415	Boston Marathon Home Modifications	0	200,000	0	Eliminated FY14 one-time costs.
1599-0500	Early Education and Care Consultant	500,000	500,000	0	Eliminated FY14 one-time costs.
1599-1300	CPCS Process Evaluation	0	105,013	0	Eliminated FY14 one-time costs.
1599-1301	Program Evaluation Reserve	500,000	500,000	0	Eliminated program.
1599-1690	Early Education Salary Reserve	0	11,500,000	0	Eliminated FY14 one-time costs.
1599-1705	June 1 2011 Storm Reserve	0	499,034	0	Eliminated FY14 one-time costs.
1599-1970	Massachusetts Department of Transportation Contract Assistance	125,000,000	125,000,000	125,000,000	
1599-1974	Section 125 Reserve	0	400,000	0	Eliminated program.
1599-1977	Commonwealth Infrastructure Investment Assistance Reserve	3,590,575	3,590,575	5,872,375	Increased funding to meet projected need.
1599-1978	Massachusetts Bay Transportation Authority Contract Assistance	0	0	160,000,000	Established appropriation to fund anticipated obligations.
1599-2004	Health Care Cost Containment Reserve	0	645,306	0	Eliminated FY14 one-time costs.
1599-2013	Connor B Litigation Reserve	0	477,000	0	Eliminated FY14 one-time costs.
1599-2040	Chargeback for Prior-Year Deficiencies	10,000,000	10,000,000	10,000,000	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
1599-3100	Chargeback for Unemployment Compensation	34,000,000	34,000,000	34,000,000	
1599-3234	South Essex Sewerage District Debt Service Assessment	87,486	87,486	87,486	
1599-3384	Judgments Settlements and Legal Fees	5,000,000	7,764,398	5,000,000	Decreased funding to meet obligation.
1599-3553	Executive Branch Performance Management	400,000	400,000	400,000	
1599-3557	Social Innovation Financing	250,000	250,000	7,000,000	Increased funding to support new initiative.
1599-3856	Massachusetts IT Center Operational Expenses	500,000	500,000	500,000	
1599-3858	KERR MILL PROJECT IN FALL RIVER	1,581,922	1,581,922	1,581,922	
1599-4417	E.J. Collins Jr. Center for Public Management	300,000	300,001	300,000	
1599-4440	State Universities Collective Bargaining Agreement Reserve	0	0	5,551,224	Increased funding to meet projected need.
1599-4441	Community College Collective Bargaining Agreement Reserve	0	0	1,450,643	Increased funding to meet projected need.
1599-4442	Sheriffs Collective Bargaining Agreement Costs	3,063,921	3,063,921	0	Eliminated FY14 one-time costs.
1599-4444	Collective Bargaining Agreement Costs	7,861,768	824,894	56,365,812	Increased funding to meet projected need.
1599-4705	Sheriffs Reserve	0	14,566,634	0	
1599-6152	State Retiree Benefits Trust Fund	420,361,413	420,361,413	424,168,641	Increased funding to meet projected need.
1599-6903	Chapter 257 Reserve	0	0	25,181,687	Established to support Chapter 257 rate implementation in FY15.
1599-6904	FY14 Human Services Salary Reserve	0	11,500,000	0	Eliminated FY14 one-time costs.
1599-7104	Dartmouth/Bristol Community College Reserve	4,200,000	4,200,000	2,700,000	Reduced state subsidy.
1599-7105	Automated External Defibrillators	250,000	250,000	0	Eliminated FY14 one-time costs.
1750-0100	Human Resources Division	2,504,646	2,504,646	3,162,438	Transferred to relevant budgetary accounts for the implementation of Integrated Facilities Management.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
1750-0101	Chargeback for Training	222,761	222,761	235,452	
1750-0102	Civil Service and Physical Abilities Exam Fee Retained Revenue	2,685,645	2,869,088	2,648,865	
1750-0105	Chargeback for Workers' Compensation	58,603,077	59,792,072	58,603,077	
1750-0106	Chargeback for Workers' Compensation Litigation Unit Services	751,667	751,667	790,301	
1750-0119	Former County Employees Workers' Compensation	52,057	52,057	52,057	
1750-0300	State Contribution to Union Dental and Vision Insurance	27,750,500	29,544,152	30,943,517	
1750-0600	Chargeback for Human Resources Modernization	3,500,000	3,500,000	3,580,268	
1750-0601	Chargeback for HRCMS Functionality	6,700,000	6,841,326	6,691,326	
1775-0106	Enhanced Vendor Auditing	478,371	478,371	510,064	
1775-0115	Statewide Contract Fee	5,546,020	5,546,020	9,146,607	Increased funding to move off budget spending onto the operating budget.
1775-0124	Human Services Provider Overbilling Recovery Retained Revenue	500,000	500,000	500,000	
1775-0200	Supplier Diversity Office	546,768	546,768	613,496	Transferred to relevant budgetary accounts for the implementation of Integrated Facilities Management.
1775-0600	Surplus Sales Retained Revenue	750,000	750,000	750,000	
1775-0700	Reprographic Services Retained Revenue	53,000	53,000	53,000	
1775-0800	Chargeback for Purchase Operation and Repair of State Vehicles	7,647,566	7,647,566	7,647,133	
1775-0900	Federal Surplus Property Retained Revenue	55,000	55,000	55,000	
1775-1000	Chargeback for Reprographic Services	1,000,000	1,000,000	1,000,000	
1790-0100	IT Division	3,292,526	3,292,526	3,797,247	Transferred to relevant budgetary accounts for the implementation of Integrated Facilities Management.
1790-0151	Data Processing Service Fee Retained Revenue	10,000	4,700	4,700	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
1790-0200	Chargeback for Computer Resources and Services	71,551,609	79,327,413	80,220,872	
1790-0300	Vendor Computer Service Fee Retained Revenue	554,730	554,730	5,449,800	Increased appropriation to equal projected retained revenue.
1790-0350	Springfield Data Center	3,000,000	3,411,201	3,833,596	Transferred to relevant budgetary accounts for the implementation of Integrated Facilities Management.
1790-0400	Chargeback for Postage Supplies and Equipment	2,179,901	2,179,901	2,225,962	
2000-0100	Executive Office of Energy and Environmental Affairs Admin	5,781,081	5,781,081	6,432,362	Increased funding to meet support program operations.
2000-0101	Climate Change Adaptation and Preparedness	0	0	2,000,000	Established appropriation to fund new initiative.
2000-1011	Handling Charge Retained Revenue	85,000	80,000	80,000	
2000-1700	Energy and Environment IT Costs	9,160,373	10,311,847	10,618,239	
2000-1701	Chargeback for Energy and Environment IT Costs	1,424,257	1,424,257	1,466,985	
2030-1000	Environmental Law Enforcement	9,423,075	9,423,075	9,750,506	
2030-1004	Environmental Law Enforcement Private Details Retained Revenue	300,000	300,000	300,000	
2100-0012	Department of Public Utilities Administration	8,701,998	8,701,998	9,640,023	Increased funding to support program operations.
2100-0013	Transportation Oversight Division	359,524	359,524	361,463	
2100-0014	Energy Facilities Siting Board Retained Revenue	75,000	75,000	75,000	
2100-0015	Unified Carrier Registration Retained Revenue	2,300,000	2,300,000	2,300,000	
2100-0016	Steam Distribution Oversight	89,283	89,283	90,077	
2200-0100	Department of Environmental Protection Administration	28,354,269	28,354,267	28,498,667	
2200-0102	Wetlands Permitting Fee Retained Revenue	650,151	650,151	650,151	
2200-0107	Recycling and Solid Waste Master Plan Operations	375,000	374,999	4,375,000	Increased funding to support new initiative.
2200-0109	Compliance and Permitting	2,500,000	2,500,000	2,500,000	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
2200-0112	Compliance and Permitting Fee Retained Revenue	2,500,000	2,500,000	2,500,000	
2210-0105	Toxics Use Retained Revenue	3,120,894	3,120,894	0	Transferred to 2210-0106.
2210-0106	Toxics Use Retained Revenue	0	0	3,120,894	Consolidated with 2210-0105.
2220-2220	Clean Air Act	841,297	841,296	849,679	
2220-2221	Clean Air Act Operating Permit and Compliance Program	1,490,094	1,490,092	1,513,065	
2250-2000	Safe Drinking Water Act	1,485,185	1,485,184	1,504,682	
2260-8870	Hazardous Waste Cleanup Program	13,611,481	13,611,479	13,944,080	
2260-8872	Brownfields Site Audit Program	1,150,003	1,150,001	1,166,067	
2260-8881	Board of Registration of Hazardous Waste Site Cleanup	384,470	384,469	390,311	
2300-0100	Department of Fish and Game Administration	869,979	869,979	768,414	Eliminated FY14 one-time costs.
2300-0101	Riverways Protection Restoration and Public Access Promotion	494,488	494,488	507,404	
2300-0110	Commercial Groundfish Assistance	0	50,000	0	Eliminated FY14 one-time costs.
2300-3025	Division of Fisheries and Wildlife Field Headquarters	0	0	587,080	Increased funding to support new initiative.
2310-0200	Division of Fisheries and Wildlife Administration	11,666,532	11,666,532	12,000,838	
2310-0300	Natural Heritage and Endangered Species Program	150,000	150,000	150,000	
2310-0306	Hunter Safety Program	414,803	414,803	426,872	
2310-0316	Wildlife Habitat Purchase	1,500,000	1,500,000	1,500,000	
2310-0317	Waterfowl Management Program	65,000	65,000	65,000	
2320-0100	Fishing and Boating Access	520,556	520,556	537,143	
2330-0100	Division of Marine Fisheries Administration	5,509,039	5,509,039	5,254,213	
2330-0120	Marine Recreational Fisheries Development and Enhancement Prog	591,800	591,800	606,791	
2330-0121	Marine Recreational Fishing Fee Retained Revenue	217,989	217,989	217,989	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
2330-0150	Shellfish Purification Plant RR	200,000	47,578	200,000	Increased appropriation to equal projected retained revenue.
2330-0300	Saltwater Sportfish Licensing	1,042,470	1,042,470	1,084,415	
2511-0100	Department of Agricultural Resources Administration	5,336,426	5,336,426	5,449,322	
2511-0105	Emergency Food Assistance Program	14,000,000	14,000,000	14,000,000	
2511-3002	Integrated Pest Management Program	95,446	95,446	57,553	Eliminated FY14 one-time costs.
2800-0100	Department of Conservation and Recreation Administration	4,273,069	4,273,069	4,363,898	
2800-0101	Watershed Management Program	1,010,223	1,010,223	1,020,149	
2800-0401	Stormwater Management	405,042	405,042	418,036	
2800-0501	DCR Seasonals	12,651,578	12,651,578	13,580,812	
2800-0700	Office of Dam Safety	355,263	355,263	378,543	
2810-0100	State Parks and Recreation	42,554,957	42,904,957	41,273,966	
2810-2041	Department of Conservation and Recreation Retained Revenue	14,141,673	14,141,673	0	Transferred to 2810-2042.
2810-2042	Department of Conservation and Recreation Retained Revenue	0	0	14,141,673	Consolidated with 2810-2041.
2820-0101	State House Park Rangers	1,438,041	1,438,041	1,471,035	
2820-2000	Streetlighting	3,000,000	3,000,000	3,150,000	
3000-1000	Department of Early Education and Care Administration	12,844,972	12,929,972	13,666,015	Increased funding to support projected costs.
3000-2000	Access Management	5,873,862	5,873,862	5,873,862	
3000-2050	Children's Trust Fund Operations	1,065,473	1,065,473	1,086,317	
3000-3000	STEM Pre School	250,000	250,000	0	Eliminated program.
3000-3050	Supportive Child Care	76,991,445	77,957,330	81,241,142	Increased funding to support projected costs.
3000-4040	Birth through Pre School	0	0	15,000,000	Increased funding to support new initiative.
3000-4050	Temporary Assistance for Needy Family Related Child Care	128,063,499	131,351,486	136,549,668	Increased funding to support projected costs.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
3000-4060	Child Care Access	214,340,742	221,080,459	241,894,678	Increased funding to support projected costs.
3000-4065	Early Education Provider Quality Investments	150,000	150,000	0	Eliminated FY14 one-time costs.
3000-4070	Pre School Initiative	15,000,000	15,000,000	0	Eliminated funding to support new initiative.
3000-5000	Grants to Head Start Programs	8,100,000	8,100,000	8,100,000	
3000-5025	K1 Classroom Grant Program	0	0	2,000,000	Increased funding to support new initiative.
3000-5075	Universal Pre-Kindergarten	7,500,000	7,500,000	7,500,000	
3000-6075	Early Childhood Mental Health Consultation Services	750,000	750,000	750,000	
3000-7000	Children's Trust Fund	10,483,563	10,583,405	10,511,874	
3000-7040	EEC Contingency Contract Retained Revenue	0	0	200,000	Increased funding to meet projected need.
3000-7050	Services for Infants and Parents	18,164,890	18,164,890	18,164,890	
3000-7070	Reach Out and Read	800,000	800,000	800,000	
4000-0005	Safe and Successful Youth Initiative	4,000,000	8,800,000	9,533,708	
4000-0050	Personal Care Attendant Council	237,517	237,517	2,221,274	Increased funding to meet projected need and collective bargaining obligations.
4000-0051	Family Resource Centers	850,000	850,000	876,142	
4000-0102	Chargeback for Human Services Transportation	7,893,194	7,893,194	7,950,245	
4000-0103	Chargeback for Human Services Administration	21,430,223	21,430,223	22,256,828	
4000-0114	Quality Care Fund Reserve	0	1,000,000	0	Eliminated FY14 one-time costs.
4000-0265	Community Health Center Grants	0	3,000,000	0	Eliminated FY14 one-time costs.
4000-0300	EOHHS and MassHealth Administration	91,785,813	92,085,813	89,758,100	
4000-0301	MassHealth Auditing and Utilization Reviews	4,416,519	4,416,519	4,425,793	
4000-0320	MassHealth Recoveries from Current and Prior Fiscal Years RR	225,000,000	225,000,000	225,000,000	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
4000-0321	EOHHS Contingency Contracts Retained Revenue	0	0	60,000,000	Established appropriation to move off budget spending onto the operating budget.
4000-0430	MassHealth CommonHealth Plan	91,074,613	73,766,048	111,115,925	Increased funding to meet projected need.
4000-0500	MassHealth Managed Care	4,500,411,804	4,456,036,464	4,792,819,941	Increased funding to meet projected need.
4000-0600	MassHealth Senior Care	2,853,835,505	2,908,122,947	3,179,589,454	Increased funding to meet projected need.
4000-0640	MassHealth Nursing Home Supplemental Rates	319,300,000	319,300,000	298,600,000	Decreased funding to meet projected need.
4000-0700	MassHealth Fee-for-Service Payments	2,196,315,039	2,160,941,377	2,366,012,322	Increased funding to meet projected need.
4000-0870	MassHealth Basic Coverage	180,437,109	161,848,020	0	Eliminated funding due to reform.
4000-0875	MassHealth Breast and Cervical Cancer Treatment	5,725,199	5,725,199	5,725,199	
4000-0880	MassHealth Family Assistance Plan	222,766,943	221,138,845	204,795,301	Decreased funding to meet projected need.
4000-0885	Small Business Employee Premium Assistance	0	0	30,877,115	Established appropriation to fund new initiative.
4000-0890	MassHealth Premium Assistance and Insurance Partnership	30,877,115	30,877,115	0	Eliminated funding due to reform.
4000-0895	Healthy Start Program	14,439,991	14,439,991	0	Eliminated funding due to reform.
4000-0940	ACA Expansion Populations	448,000,379	470,668,500	1,702,696,743	Increased funding to meet projected need.
4000-0950	Children's Behavioral Health Initiative	203,200,101	203,000,000	207,893,295	Increased funding to meet projected need.
4000-0990	Children's Medical Security Plan	13,214,180	13,214,180	13,214,180	
4000-1400	MassHealth HIV Plan	18,744,723	19,744,723	23,693,668	Increased funding to meet projected need.
4000-1405	MassHealth Essential	489,878,244	544,459,536	0	Eliminated funding due to reform.
4000-1420	Medicare Part D Phased Down Contribution	284,153,027	285,153,027	302,670,132	Increased funding to meet projected need.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
4000-1425	Hutchinson Settlement	0	0	34,318,000	Established appropriation to fund anticipated obligations.
4000-1602	MassHealth Operations	2,083,756	2,083,756	2,117,904	
4000-1604	Health Care System Reform	849,766	849,766	872,969	
4000-1700	Health and Human Services IT Costs	98,348,924	104,621,424	108,718,835	
4000-1701	Chargeback for Health and Human Services IT	31,751,604	31,751,604	31,970,462	
4003-0122	Low-Income Citizenship Program	337,500	337,500	341,096	
4100-0060	Center for Health Information and Analysis	26,667,824	26,667,824	27,467,859	
4100-0061	All Payer Claims Database Retained Revenue	4,000,000	4,000,000	4,000,000	
4110-0001	Administration and Program Operations	1,361,524	1,361,524	1,381,058	
4110-1000	Community Services for the Blind	4,022,805	4,022,805	4,022,805	
4110-2000	Turning 22 Program and Services	11,771,590	11,771,590	13,062,642	Increased funding to meet projected need.
4110-3010	Vocational Rehabilitation for the Blind	3,353,118	3,353,117	3,358,194	
4120-0200	Independent Living Centers	5,630,018	5,630,018	5,630,018	
4120-1000	Massachusetts Rehabilitation Commission	417,294	417,294	419,522	
4120-2000	Vocational Rehabilitation for the Disabled	10,082,859	10,082,859	10,519,574	
4120-3000	Employment Assistance	2,175,164	2,175,164	2,277,215	
4120-4000	Independent Living Assistance for the Multi Disabled	8,731,421	8,826,633	8,933,598	
4120-4001	Accessible Housing Placement and Registry for Disabled Persons	80,000	80,000	80,000	
4120-4005	Living Independently for Equality	30,000	30,000	0	Eliminated FY14 one-time costs.
4120-4010	Turning 22 Program and Services	795,620	795,620	797,594	
4120-5000	Home Care Services for the Multi Disabled	4,280,684	4,326,684	4,361,300	
4120-6000	Head Injury Treatment Services	12,215,519	12,344,628	15,697,826	Increased funding to meet projected need and for Chapter 257 rate increases.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
4125-0100	Massachusetts Commission for the Deaf and Hard of Hearing	5,638,374	5,638,374	5,822,553	
4125-0122	Chargeback for Interpreter Services	250,000	250,000	250,000	
4180-0100	Soldiers' Home in Massachusetts Administration and Operations	27,732,672	27,732,672	27,723,177	
4180-1100	License Plate Sales Retained Revenue	600,000	762,072	600,000	Eliminated FY14 one-time costs.
4190-0100	Soldiers' Home in Holyoke Administration and Operations	20,920,146	20,920,146	21,182,106	
4190-0101	Holyoke Antenna Retained Revenue	5,000	5,000	5,000	
4190-0102	Pharmacy Co-Payment Fee Retained Revenue	110,000	110,000	110,000	
4190-0200	Holyoke Telephone and Television Retained Revenue	50,000	50,000	50,000	
4190-0300	Holyoke 12 Bed Retained Revenue	704,869	719,400	717,612	
4190-1100	License Plate Sales Retained Revenue	400,000	596,667	400,000	Eliminated FY14 one-time costs.
4200-0010	Department of Youth Services Administration and Operations	4,082,818	4,082,818	4,230,014	
4200-0100	Non-Residential Services for Committed Population	22,956,829	22,956,829	22,704,209	
4200-0200	Residential Services for Detained Population	21,637,087	24,667,940	26,102,959	
4200-0300	Residential Services for Committed Population	106,622,349	111,496,087	118,348,171	
4200-0500	Department of Youth Services Teacher Salaries	2,973,124	2,973,124	3,062,317	
4200-0600	Department of Youth Services Alternative Lock Up Program	2,100,000	2,100,000	2,102,363	
4400-1000	Dept. of Transitional Assistance Administration & Operation	63,289,182	64,589,181	66,079,308	Increased funding to meet projected need and consolidated with 4400-1001.
4400-1001	Food Stamp Participation Rate Programs	2,910,728	2,910,728	0	Transferred to 4400-1000.
4400-1025	Domestic Violence Specialists	890,620	890,621	920,839	
4400-1100	Caseworkers Reserve	61,434,483	62,154,036	63,857,833	
4401-1000	Employment Services Program	7,683,922	7,683,922	7,403,855	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
4403-2000	Transitional Aid to Families with Dependent Children Grant Pmt	301,971,532	287,577,783	263,796,499	
4403-2007	Supplemental Nutritional Program	1,200,000	1,200,000	1,200,000	
4403-2119	Teen Structured Settings Program	9,194,318	9,194,318	9,197,502	
4405-2000	State Supplement to Supplemental Security Income	234,188,118	234,381,867	235,679,768	
4408-1000	Emergency Aid to the Elderly Disabled and Children	93,244,480	89,054,480	88,919,635	
4510-0020	Food Protection Program Retained Revenue	233,203	233,203	233,203	
4510-0025	SEAL Dental Program Retained Revenue	889,889	889,889	890,862	
4510-0040	Pharmaceutical and Medical Device Marketing Regulation RR	432,188	432,188	432,188	
4510-0100	Public Health Critical Operations and Essential Services	18,796,603	18,796,603	20,346,607	
4510-0108	Chargeback for State Office Pharmacy Services	47,865,393	47,865,393	47,865,393	
4510-0110	Community Health Center Services	969,933	969,934	1,037,592	
4510-0112	Postpartum Depression Pilot Program	200,000	200,000	0	Eliminated program.
4510-0600	Environmental Health Assessment and Compliance	4,516,414	4,516,414	4,591,980	
4510-0615	Nuclear Power Reactor Monitoring Fee Retained Revenue	1,858,947	1,858,947	1,886,574	
4510-0616	Prescription Drug Registration and Monitoring Fee RR	1,295,175	1,295,175	1,295,175	
4510-0710	Division of Health Care Quality and Improvement	7,826,326	7,826,326	7,903,526	
4510-0712	Division of Health Care Quality Health Facility Licensing Fee	2,481,081	2,481,081	2,481,081	
4510-0715	Primary Care Center and Loan Forgiveness Program	157,000	157,000	0	Eliminated program.
4510-0716	Academic Detailing Program	500,000	500,000	0	Eliminated program.
4510-0721	Board of Registration in Nursing	911,672	911,672	974,361	
4510-0722	Board of Registration in Pharmacy	1,300,527	1,300,527	1,328,200	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
4510-0723	Board of Registration in Medicine and Acupuncture	1,034,251	1,034,251	1,087,194	
4510-0724	Board of Registration in Medicine RR	300,000	300,000	300,000	
4510-0725	Health Boards of Registration	309,669	309,669	334,120	
4510-0790	Regional Emergency Medical Services	931,959	931,959	931,959	
4510-0810	Sexual Assault Nurse Examiner (SANE) and Pediatric SANE Program	3,165,665	3,165,665	3,604,894	Increased funding to meet projected need.
4510-3008	ALS Registry	250,000	250,001	226,487	
4512-0103	HIV/AIDS Prevention Treatment and Services	32,108,793	32,275,996	32,109,847	
4512-0106	HIV/AIDS Drug Program Manufacturer Rebates Retained Revenue	7,500,000	7,500,000	7,500,000	
4512-0200	Bureau of Substance Abuse Services	83,958,094	83,958,094	86,905,456	
4512-0201	Substance Abuse Step-Down Recovery Services	4,800,000	4,800,000	4,800,000	
4512-0202	Secure Treatment Facilities for Opiate Addiction	2,000,000	2,000,000	1,700,000	Decreased funding to meet projected need.
4512-0203	Substance Abuse Family Intervention and Care Pilot	1,500,000	1,500,000	1,500,000	
4512-0225	Compulsive Behavior Treatment Program Retained Revenue	1,500,000	1,500,000	1,500,000	
4512-0500	Dental Health Services	1,474,040	1,474,040	1,478,397	
4513-1000	Family Health Services	4,921,059	4,921,059	4,923,379	
4513-1002	Women Infants and Children's Nutritional Services	12,672,030	12,672,030	12,556,029	
4513-1012	WIC Program Manufacturer Rebates Retained Revenue	27,060,000	27,060,000	27,600,000	
4513-1020	Early Intervention Services	27,241,537	27,420,043	27,420,483	
4513-1023	Newborn Hearing Screening Program	74,061	74,061	76,636	
4513-1026	Suicide Prevention and Intervention Program	3,863,305	3,863,305	3,864,876	
4513-1098	Services to Survivors of Homicide Victims	0	300,000	0	Transferred funding to 4510-0100.
4513-1111	Health Promotion and Disease Prevention	3,278,133	3,283,000	3,242,377	
4513-1130	Domestic Violence and Sexual Assault Prevention and Treatment	5,718,990	5,718,990	5,752,078	
4516-0263	Blood Lead Testing Fee Retained Revenue	1,117,101	1,117,101	1,117,101	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
4516-1000	State Laboratory and Communicable Disease Control Services	12,364,668	12,649,668	13,134,426	
4516-1010	Matching funds for a Federal Emergency Preparedness Grant	2,200,256	3,200,256	2,125,801	Decreased funding to meet projected need.
4516-1022	State Laboratory Tuberculosis Testing Fee Retained Revenue	250,619	250,619	250,619	
4518-0200	Vital Records Research Cancer and Community Data	675,000	675,000	675,000	
4530-9000	Teenage Pregnancy Prevention Services	2,532,662	2,532,662	2,398,398	
4570-1502	Infection Prevention Program	270,071	270,071	275,979	
4580-1000	Universal Immunization Program	54,425,120	54,425,120	56,016,150	
4590-0250	School-Based Health Programs	12,347,967	12,347,967	12,177,055	
4590-0300	Smoking Prevention and Cessation Programs	3,972,621	3,973,096	3,973,096	
4590-0901	Chargeback for Consolidated Public Health Hospitals	150,000	150,000	150,000	
4590-0903	Chargeback for Medical Services for County Corrections Inmates	3,800,000	3,800,000	3,800,000	
4590-0912	Western Massachusetts Hospital Federal Reimbursement Retained	17,736,047	17,736,047	18,170,337	
4590-0913	Shattuck Hospital Private Medical Vendor Retained Revenue	499,827	499,827	499,827	
4590-0915	Public Health Hospitals	146,044,923	146,265,923	149,560,872	
4590-0917	Shattuck Hospital Department of Correction Inmate RR	4,387,282	4,387,282	4,387,782	
4590-0918	SOPS Department of Correction Retained Revenue	14,000,000	14,000,000	14,000,000	
4590-0922	Western Massachusetts Hospital Expansion	2,944,385	2,944,385	2,944,385	
4590-0924	Tewksbury Hospital RR	1,800,000	1,800,000	1,800,000	
4590-0925	Prostate Cancer Research	0	1,500,000	0	Eliminated program.
4590-1503	Pediatric Palliative Care	1,500,000	1,500,000	1,502,796	
4590-1506	Violence Prevention Grants	1,501,178	1,501,178	1,505,821	
4590-1507	Youth At-Risk Matching Grants	3,600,000	3,600,000	2,700,000	Decreased funding to meet projected need.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
4590-2001	Tewksbury Hospital DDS Client Retained Revenue	3,503,637	3,503,637	3,503,637	
4800-0015	Clinical Support Services and Operations	68,828,898	71,196,589	74,637,692	
4800-0016	Roca Retained Revenue for Cities and Towns	2,000,000	2,000,000	2,000,000	
4800-0025	Foster Care Review	2,995,812	2,995,812	3,046,024	
4800-0030	DCF Local and Regional Management of Services	6,000,000	6,000,000	6,030,263	
4800-0036	Sexual Abuse Intervention Network	698,740	698,740	698,740	
4800-0038	Services for Children and Families	249,436,051	251,236,051	265,393,828	
4800-0040	Family Support and Stabilization	44,610,551	44,610,551	44,610,551	
4800-0041	Congregate Care Services	206,488,950	208,488,950	216,417,590	
4800-0091	Child Welfare Training Institute Retained Revenue	2,077,119	2,077,119	2,094,902	
4800-0151	Placement Services for Juvenile Offenders	1,028,388	1,028,388	504,388	Decreased funding to support program operations.
4800-1100	Social Workers for Case Management	171,921,284	173,051,284	180,351,997	
4800-1400	Support Services for People at Risk of Domestic Violence	22,905,532	22,905,532	23,198,905	
5011-0100	Department of Mental Health Administration and Operations	27,275,844	27,275,845	30,123,358	Increased funding to support program operations.
5042-5000	Child and Adolescent Mental Health Services	85,222,740	85,222,740	86,284,967	
5046-0000	Mental Health Services Including Adult Homeless and Emergency	353,868,606	356,030,330	357,269,145	
5046-2000	Statewide Homelessness Support Services	20,134,424	20,134,424	20,134,629	
5046-4000	CHOICE Program Retained Revenue	125,000	125,000	125,000	
5047-0001	Emergency Services and Mental Health Care	35,526,443	35,526,443	36,480,406	
5055-0000	Forensic Services Program for Mentally Ill Persons	8,497,163	8,497,163	8,718,876	
5095-0015	Inpatient Facilities and Community-Based Mental Health Service	173,116,512	175,616,512	173,223,842	
5911-1003	DDS Service Coordination and Administration	64,042,324	64,042,324	65,860,036	
5911-2000	Transportation Services	13,023,918	13,023,918	15,907,400	Increased funding to meet projected need.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
5920-2000	Community Residential Services for the Developmentally Disabled	847,151,588	852,599,519	1,008,920,080	Increased funding to meet projected need and for Chapter 257 rate increases.
5920-2010	State Operated Residential Services	189,938,363	193,807,971	206,309,614	
5920-2025	Community Day and Work Programs	161,873,253	162,892,666	179,162,848	
5920-3000	Respite Family Supports for the Developmentally Disabled	52,364,298	52,433,705	54,933,705	
5920-3010	Autism Division	5,613,086	5,613,087	5,621,357	
5920-5000	Turning 22 Program and Services	6,500,000	6,500,000	6,500,000	
5930-1000	State Facilities for the Developmentally Disabled	122,672,119	130,633,666	109,240,927	Transferred funds to 5920-2010 and 5920-2000 and decreased base funding to support Community First initiative.
5948-0012	Chargeback for Special Education Alternatives	6,500,000	6,500,000	6,500,000	
5982-1000	Templeton Farm Product Sales Retained Revenue	150,000	150,000	150,000	
7000-9101	Board of Library Commissioners	1,012,047	1,012,047	1,120,047	Increased funding to support program operations.
7000-9401	Regional Libraries Local Aid	9,579,475	9,579,475	9,723,978	
7000-9402	Talking Book Program Worcester	441,394	441,394	446,828	
7000-9406	Talking Book Program Watertown	2,455,408	2,455,408	2,516,693	
7000-9501	Public Libraries Local Aid	6,823,657	6,823,657	6,960,130	
7000-9506	Library Technology and Automated Resource - Sharing Networks	1,929,238	1,929,238	1,967,823	
7002-0010	Executive Office of Housing and Economic Development	437,278	437,278	1,287,712	Increased funding to move off budget spending onto the operating budget.
7002-0012	Summer Jobs Program for At Risk Youth	9,000,000	19,000,000	12,000,000	Increased funding from the FY14 GAA to provide more programmatic funds.
7002-0017	Housing and Economic Development IT Costs	3,035,008	3,052,624	3,252,723	
7002-0018	Chargeback for Housing and Economic Development IT Costs	2,480,046	2,480,046	2,524,864	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
7002-0020	Workforce Development Grant	2,090,000	2,090,000	1,889,987	
7002-0021	Local Capital Projects Program	19,250,000	19,250,000	0	Eliminated program due to being funded in FY14 entirely from one-time revenues.
7002-0022	Advanced Manufacturing Futures Program	18,750,000	18,750,000	0	Eliminated program due to being funded in FY14 entirely from one-time revenues.
7002-0032	Massachusetts Technology Collaborative	3,000,000	3,000,000	3,000,000	
7002-0035	Military Base Promotion	300,000	300,000	350,000	Increased funding to support program operations.
7003-0100	Executive Office of Labor and Workforce Development	809,574	809,574	889,277	
7003-0170	Labor and Workforce Development IT Costs	279,756	279,756	283,876	
7003-0171	Chargeback for Labor and Workforce Development IT Costs	19,041,430	19,041,430	19,041,430	
7003-0200	Department of Labor Standards	2,035,348	2,035,348	2,141,234	
7003-0201	Asbestos Deleading EA Services	452,850	452,850	452,850	
7003-0500	Department of Industrial Accidents	19,522,205	19,522,205	19,852,999	
7003-0606	Massachusetts Manufacturing Extension Partnership	2,000,000	2,000,000	2,000,000	
7003-0803	One Stop Career Centers	4,494,467	4,494,467	4,494,467	
7003-0809	Massachusetts Workforce Professional Association	0	75,000	0	Eliminated program.
7003-0900	Department of Labor Relations	2,095,389	2,095,389	2,149,659	
7003-0901	Arbitration and Mediation Retained Revenue	100,000	100,000	100,000	
7003-1206	Massachusetts Service Alliance	1,600,000	2,000,000	1,600,000	Eliminated legislative priority funding and increased operating funding by the same amount.
7004-0001	Indian Affairs Commission	109,768	109,769	113,092	
7004-0099	Department of Housing and Community Development Administration	6,647,129	6,797,129	6,465,145	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
7004-0100	Operation of Homeless Programs	5,835,613	5,835,613	6,041,870	
7004-0101	Emergency Assistance-Family Shelters and Services	90,406,700	103,237,399	167,344,144	Increased funding to support projected costs.
7004-0102	Homeless Individuals Assistance	40,450,335	40,897,044	40,751,657	
7004-0103	Homeless Family Emer Assist Shelter Overflow Hotels & Motels	6,347,538	51,987,784	12,299,157	Decreased funding to support projected costs
7004-0104	Home and Healthy for Good Program	1,600,000	1,600,000	1,400,000	Decreased funding to meet obligation
7004-0108	Massachusetts Short Term Housing Transition Program	58,963,556	58,963,556	24,322,911	Decreased funding to meet projected need.
7004-1000	Home Heating Assistance (liheap)	0	20,000,000	0	Eliminated FY14 one-time costs.
7004-2027	Community Investment Grant Program	0	750,000	0	Eliminated program.
7004-3036	Housing Services and Counseling	2,641,992	2,641,992	2,641,992	
7004-3045	Tenancy Preservation Program	500,000	500,000	500,000	
7004-4314	Service Coordinators Program	350,401	350,401	350,401	
7004-9005	Subsidies to Public Housing Authorities	64,400,000	64,400,000	64,300,000	
7004-9024	Massachusetts Rental Voucher Program	57,500,000	62,138,174	57,500,000	
7004-9030	Alternative Housing Voucher Program	3,450,000	3,450,000	3,450,000	
7004-9033	Rental Subsidy Program for Department of Mental Health Clients	4,125,000	4,125,000	4,125,000	
7004-9315	Low-Income Housing Tax Credit Fee Retained Revenue	2,535,003	2,535,003	2,535,003	
7004-9316	Residential Assistance for Families in Transition	10,000,000	10,000,000	9,500,000	
7006-0000	Office of Consumer Affairs and Business Regulation	837,584	837,584	1,034,736	Transferred to relevant budgetary accounts for implementation of Integrated Facilities Management.
7006-0010	Division of Banks	16,054,837	16,054,837	16,389,618	
7006-0011	Loan Originator Administration and Consumer Counseling Program	2,650,000	2,650,000	2,650,000	
7006-0020	Division of Insurance	13,082,054	13,082,054	13,543,066	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
7006-0029	Health Care Access Bureau Assessment	1,100,000	1,100,000	1,100,000	
7006-0040	Division of Professional Licensure	2,474,874	2,474,874	2,609,516	
7006-0043	Home Improvement Contractors Retained Revenue	500,000	500,000	500,000	
7006-0060	Division of Standards	793,434	793,434	858,734	
7006-0065	Item Pricing Inspections Retained Revenue	655,000	655,000	655,000	
7006-0066	Item Pricing Inspections	160,372	160,372	160,372	
7006-0067	Weights and Measures Law Enforcement Fee Retained Revenue	58,751	58,751	58,751	
7006-0068	Motor Vehicle Repair Shop Licensing Fee Retained Revenue	342,000	342,000	335,000	
7006-0071	Department of Telecommunications and Cable	2,993,599	2,993,599	3,030,603	
7006-0151	Occupational Schools Oversight	825,000	933,035	590,000	Decreased funding to support projected costs.
7006-1001	Residential Conservation Service Program	224,111	224,111	224,111	
7006-1003	Department of Energy Resources Assessment	3,651,230	3,651,230	3,651,230	
7007-0150	Regional Economic Development Grants	850,000	850,000	637,500	Decreased funding due to program being funded in FY14 with 25% of one-time revenues.
7007-0300	Massachusetts Office of Business Development	1,691,162	1,691,162	1,713,907	
7007-0500	For Massachusetts Biotechnology Research	250,000	250,000	0	Eliminated program.
7007-0800	Small Business Development Center at UMass	1,204,286	1,204,286	1,204,286	
7007-0801	Microlending	200,000	200,000	0	Eliminated program.
7007-0952	Commonwealth Zoological Corporation	3,700,000	3,700,000	3,500,000	
7007-1200	For the Mass Tech Collaborative	200,000	200,000	0	Eliminated program.
7007-1641	Small Business Association Layoff Aversion Grant Program	250,000	250,000	0	Eliminated program.
7008-0900	Massachusetts Office of Travel and Tourism	13,644,651	13,644,652	13,269,946	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
7008-1000	Local Tourist Councils Financial Assistance	7,500,000	7,500,000	2,000,000	Decreased funding to support program operations.
7008-1300	Massachusetts International Trade Council	113,608	113,607	740,469	Increased funding to move off budget spending onto the operating budget.
7009-1700	Education Information Technology Costs	12,062,529	15,469,901	18,930,543	Increased funding to support projected costs.
7009-1701	Chargeback for Education Information Technology Costs	1,860,363	1,860,363	1,860,363	
7009-1710	Quality Rating and Improvement System	0	0	2,500,000	Increased funding to support new initiative.
7009-6379	Executive Office of Education	762,975	762,975	2,405,550	Consolidated with 7010-0005 and increased funding to support program operations.
7009-6381	Executive Office of Education Achievement Gap Support	0	7,657	0	Eliminated FY14 one-time costs.
7009-6390	School Safety and Security Task Force	0	0	200,000	Increased funding to support new initiative.
7009-6400	Programs for English Language Learners in Gateway Cities	3,000,000	5,090,700	3,500,000	Increased funding to support program operations.
7009-6402	Gateway Cities Career Academies	500,000	783,050	500,000	Eliminated FY14 one-time costs.
7009-6405	Drop Out Re Engagement Centers	0	0	500,000	Increased funding to support new initiative.
7009-6406	Early College Initiative	0	0	750,000	Increased funding to support new initiative.
7009-6407	STEM Teacher Corps	0	0	250,000	Increased funding to support new initiative.
7009-7000	Data Sharing	500,000	500,000	0	Eliminated FY14 one-time costs.
7009-9600	Inclusive Concurrent Enrollment	700,000	700,000	700,000	
7010-0005	Department of Elementary and Secondary Education	14,463,400	14,493,400	13,258,242	Reduced funding to meet projected need due to reform.
7010-0012	Programs to Eliminate Racial Imbalance - METCO	18,642,582	18,642,582	18,642,582	
7010-0020	Bay State Reading Institute	400,000	400,000	0	Transferred to 7010-0033.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
7010-0033	Literacy Programs	2,300,000	2,535,461	3,050,000	Consolidated with7010-0020 and 7030-1005.
7027-0019	School to Career Connecting Activities	2,750,000	2,750,000	2,750,000	
7027-1004	English Language Acquisition	2,805,319	3,553,125	3,372,030	
7028-0031	School-age in Institutional Schools and Houses of Correction	7,761,517	7,761,517	8,019,607	
7030-1002	Kindergarten Expansion Grants	23,948,947	23,948,947	27,048,947	Increased funding to support new initiative.
7030-1005	Early Intervention Tutorial Literacy	350,000	350,000	0	Transferred to 7010-0033.
7035-0002	Adult Basic Education	30,174,160	30,174,160	30,024,160	
7035-0006	Transportation of Pupils - Regional School Districts	51,521,000	51,521,000	51,521,000	
7035-0007	Non-Resident Pupil Transport	3,000,000	3,000,000	0	Eliminated state subsidy.
7035-0008	Homeless Student Transportation	7,350,000	7,350,000	7,350,000	
7035-0035	Advanced Placement Math and Science Programs	2,600,000	2,975,485	2,000,000	Decreased funding to support projected costs.
7053-1909	School Lunch Program	5,426,986	5,426,986	5,426,986	
7053-1925	School Breakfast Program	4,396,215	4,601,314	4,321,324	
7061-0008	Chapter 70 Payments to Cities and Towns	4,301,214,591	4,301,214,591	4,400,696,186	Increased funding to support projected costs.
7061-0011	FOUNDATION RESERVE ONE TIME ASSISTANCE	2,000,000	2,000,000	0	Eliminated state subsidy.
7061-0012	Circuit Breaker - Reimbursement for Special Education Resident	252,489,224	252,489,224	252,513,276	
7061-0029	Educational Quality and Accountability	974,150	974,150	985,749	
7061-0033	Public School Military Mitigation	1,300,000	1,300,000	0	Eliminated state subsidy.
7061-0928	Financial Literacy Program	250,000	250,000	250,000	
7061-9010	Charter School Reimbursement	75,000,000	75,000,000	75,000,000	
7061-9011	Innovation Schools	1,000,000	1,000,000	4,604,123	Increased funding to support new initiative.
7061-9200	Education Technology Program	795,548	795,548	0	Transferred to 7009-1700.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
7061-9400	Student and School Assessment	23,974,543	23,974,543	29,026,034	Increased funding to support projected one-time costs.
7061-9404	MCAS Low-Scoring Student Support	9,094,804	12,684,420	5,794,804	Decreased funding to support program operations.
7061-9408	Targeted Intervention in Underperforming Schools	7,890,268	8,900,625	7,706,297	Decreased funding to support program operations.
7061-9412	Extended Learning Time Grants	14,168,030	14,213,118	18,168,067	Increased funding to support new initiative.
7061-9600	Concurrent Enrollment for Disabled Students	0	69,780	0	Transferred to 7009-9600.
7061-9601	Teacher Certification Retained Revenue	1,842,412	1,842,412	1,806,680	
7061-9611	After-School and Out-of-School Grants	1,610,000	1,755,442	1,610,000	
7061-9612	Safe and Supportive Schools	200,000	200,000	0	Eliminated program.
7061-9614	Alternative Education Grants	146,140	146,140	146,140	
7061-9619	Franklin Institute of Boston	3	5	1	Decreased funding to support projected costs.
7061-9626	Youth-Build Grants	2,000,000	2,000,000	2,000,000	
7061-9634	Mentoring Matching Grants	350,000	350,000	350,000	
7061-9804	Teacher Content Training	200,000	481,047	200,000	Eliminated FY14 one-time costs.
7061-9810	Regionalization Bonus	251,950	251,950	251,950	
7061-9811	Creative Challenge Index	125,000	125,000	0	Eliminated program.
7066-0000	Department of Higher Education	3,318,529	3,318,529	2,325,751	Eliminated FY14 one-time costs.
7066-0005	Compact for Education	41,310	41,310	41,310	
7066-0009	New England Board of Higher Education	367,500	367,500	184,500	Reduced state subsidy.
7066-0016	Foster Care Financial Aid	1,075,299	1,075,299	1,075,299	
7066-0019	Dual Enrollment Grant and Subsidies	750,000	750,000	750,000	
7066-0020	Nursing and Allied Health Education Workforce Development	250,000	250,000	250,000	
7066-0021	Foster Care and Adopted Fee Waiver	3,674,842	3,674,842	3,924,842	
7066-0024	Schools of Excellence	1,400,000	1,400,000	1,400,000	
7066-0025	Performance Management Set Aside	7,500,000	8,578,168	2,500,000	Reduced state subsidy.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
7066-0036	STEM Starter Academy	4,750,000	4,750,000	0	Eliminated program.
7066-0040	Bridges to College	250,000	250,000	0	Eliminated program.
7066-0111	Higher Education Consultant	0	0	100,000	Established appropriation to fund education reform.
7066-1221	Community College Workforce Grant Advisory Committee	1,450,000	1,450,000	1,450,000	
7066-1400	State University Incentive Grants	0	0	7,948,776	Increased funding to support program operations.
7070-0065	Massachusetts State Scholarship Program	90,607,756	90,607,756	90,699,138	
7070-0066	High Demand Scholarship Program	1,000,000	1,000,000	1,000,000	
7077-0023	Tufts School of Veterinary Medicine Program	4,000,000	4,000,000	4,000,000	
7100-0200	University of Massachusetts	478,891,873	478,891,873	515,769,023	Increased funding to support program operations.
7100-0700	Office of Dispute Resolution Operations	550,000	550,000	550,000	
7100-4000	Massachusetts Community Colleges	20,000,000	20,000,000	13,172,514	Increased funding to support program operations.
7109-0100	Bridgewater State University	40,591,669	40,591,669	40,591,669	
7110-0100	Fitchburg State University	27,430,823	27,430,823	27,430,823	
7112-0100	Framingham State University	24,964,332	24,964,284	24,764,284	
7113-0100	MA College of Liberal Arts	14,779,296	14,779,296	14,779,296	
7113-0101	Gallery 51 at the Berkshire Cultural Resource Center	75,000	75,000	0	Eliminated FY14 one-time costs.
7114-0100	Salem State University	41,482,180	41,482,180	41,482,180	
7115-0100	Westfield State University	24,829,786	24,829,786	24,829,786	
7116-0100	Worcester State University	24,128,143	24,128,143	24,128,143	
7117-0100	Massachusetts College of Art	16,353,460	16,353,460	16,353,460	
7118-0100	Massachusetts Maritime Academy	14,734,703	14,734,703	14,734,703	
7502-0100	Berkshire Community College	8,569,374	8,569,374	9,778,616	Increased funding to support program operations.
7503-0100	Bristol Community College	15,224,011	15,224,011	18,360,614	Increased funding to support program operations.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
7504-0100	Cape Cod Community College	10,536,601	10,536,601	11,014,636	
7505-0100	Greenfield Community College	8,426,835	8,426,835	9,707,318	Increased funding to support program operations.
7506-0100	Holyoke Community College	17,549,546	17,549,546	18,878,351	
7507-0100	Massachusetts Bay Community College	12,737,964	12,737,964	14,861,541	Increased funding to support program operations.
7508-0100	Massasoit Community College	18,884,986	18,884,986	19,760,055	
7509-0100	Mount Wachusett Community College	11,908,005	11,908,005	13,146,299	Increased funding to support program operations.
7509-0125	Youth Venture	100,000	100,000	0	Increased funding to support program operations.
7510-0100	Northern Essex Community College	17,562,620	17,562,620	18,366,306	
7511-0100	North Shore Community College	19,220,371	19,220,371	20,144,983	
7512-0100	Quinsigamond Community College	14,398,374	14,398,374	18,064,014	Increased funding to support program operations.
7514-0100	Springfield Technical Community College	22,618,731	22,618,731	23,665,164	
7514-0102	Center for Tele and Info STCC	60,000	60,000	0	Increased funding to support program operations.
7515-0100	Roxbury Community College	10,356,177	10,356,177	10,814,484	
7515-0121	Reggie Lewis Track and Athletic Center Retained Revenue	529,843	529,843	529,843	
7516-0100	Middlesex Community College	18,484,220	18,484,220	20,631,044	Increased funding to support program operations.
7518-0100	Bunker Hill Community College	19,194,201	19,194,201	21,855,434	Increased funding to support program operations.
7520-0424	Health and Welfare Reserve for Higher Education Personnel	5,481,664	5,481,664	5,826,900	
8000-0038	Witness Protection Board	94,245	94,245	94,245	
8000-0070	Commission on Criminal Justice	150,000	150,000	150,000	
8000-0105	Office of the Chief Medical Examiner	7,493,682	7,493,682	9,364,342	Increased funding to meet projected need.
8000-0106	State Police Crime Laboratory	19,096,853	19,799,253	0	Transferred to 8100-1004.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
8000-0110	Criminal Justice Information Services	2,200,000	2,200,000	2,200,000	
8000-0111	CORI Retained Revenue	3,000,000	3,598,067	3,000,000	Reduced appropriation to equal projected retained revenue.
8000-0122	Chief Medical Examiner Fee Retained Revenue	2,570,700	2,820,700	3,000,000	
8000-0125	Sex Offender Registry Board	3,834,959	3,834,959	3,911,658	
8000-0202	Sexual Assault Evidence Kits	86,882	86,882	86,882	
8000-0600	Executive Office of Public Safety	2,072,230	2,153,747	2,262,692	
8000-1700	Public Safety Information Technology Costs	19,250,607	22,462,968	22,508,930	
8000-1701	Chargeback for Public Safety Information Technology Costs	11,462,348	11,462,084	11,462,084	
8100-0002	Chargeback for State Police Details	34,763,000	34,763,000	37,357,000	
8100-0003	Chargeback for State Police Telecommunications	156,375	156,375	156,375	
8100-0006	Private Detail Retained Revenue	27,500,000	27,500,000	20,000,000	Reduced appropriation to equal projected retained revenue.
8100-0012	Special Event Detail Retained Revenue	1,050,000	1,050,000	550,000	Reduced appropriation to equal projected retained revenue.
8100-0018	Federal Reimbursement Retained Revenue	4,501,500	4,501,500	2,501,500	Reduced appropriation to equal projected retained revenue.
8100-0020	Telecommunications Access Fee Retained Revenue	35,000	35,000	35,000	
8100-0101	Auto Etching Fee Retained Revenue	108,000	50,000	50,000	
8100-0111	Gang Prevention Grant Program	7,000,000	7,000,000	8,000,000	Increased funding to meet projected need.
8100-0515	New State Police Class	3,930,509	4,137,384	600,000	Decreased funding to meet projected need.
8100-1001	Department of State Police	251,914,660	252,054,660	253,925,537	
8100-1004	State Police Crime Laboratory	0	0	19,159,439	Transferred to 8100-0106.
8100-1005	UMASS Drug Lab	420,000	420,000	420,000	
8200-0200	Municipal Police Training Committee	3,287,968	3,287,968	3,395,039	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
8200-0222	Municipal Recruit Training Program Fee Retained Revenue	1,200,000	1,200,000	1,200,000	
8311-1000	Department of Public Safety and Inspections	4,549,214	4,549,214	4,514,545	
8315-1020	Department of Public Safety Inspection and Training	7,996,573	7,996,573	9,378,878	Increased appropriation to equal projected retained revenue.
8315-1022	Boiler Inspection	1,200,000	1,200,000	1,282,151	
8315-1024	Licensure for Pipefitters	600,000	600,000	600,000	
8315-1025	Building Code Training	95,180	95,180	98,035	
8324-0000	Department of Fire Services Administration	19,116,873	19,266,873	18,999,614	
8324-0304	Department of Fire Services Retained Revenue	8,500	8,500	8,500	
8700-0001	Military Division	9,198,265	9,298,265	9,629,558	
8700-1140	Armory Rental Fee Retained Revenue	1,400,000	1,400,000	1,400,000	
8700-1145	Chargeback for Armory Rentals	300,000	300,000	300,000	
8700-1150	National Guard Tuition and Fee Waivers	3,750,000	7,250,000	7,250,000	
8700-1160	Welcome Home Bonus Life Insurance Premium Reimbursement	1,361,662	1,361,662	1,361,662	
8800-0001	Massachusetts Emergency Management Agency	1,807,752	1,807,752	1,650,031	
8800-0100	Nuclear Safety Preparedness Program	442,104	442,104	453,987	
8800-0200	Radiological Emergency Response Plan Evaluations	298,166	-0	0	Eliminated program.
8900-0001	Department of Correction Facility Operations	547,113,917	554,150,791	560,081,787	
8900-0002	Massachusetts Alcohol and Substance Abuse Center	5,000,000	5,000,000	5,000,000	
8900-0010	Prison Industries and Farm Services Program	3,011,122	3,011,122	3,090,899	
8900-0011	Prison Industries Retained Revenue	3,600,000	3,600,000	3,600,000	
8900-0021	Chargeback for Prison Industries and Farm Program	8,050,000	8,050,000	8,050,000	
8900-0045	Reimbursement from Housing Federal Inmates Retained Revenue	1,000,000	1,000,000	100,000	Reduced appropriation to equal projected retained revenue.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
8900-0050	DOC Fees RR	5,000,000	5,000,000	8,600,000	Increased appropriation to equal projected retained revenue.
8900-1100	Re-Entry Programs	250,000	250,000	1,100,000	Increased funding to support projected costs.
8910-0102	Hampden Sheriff's Department	69,006,704	69,006,704	69,489,154	
8910-0105	Worcester Sheriff's Department	42,688,571	42,688,571	42,484,245	
8910-0106	Reimbursement from Housing	0	50,000	0	Decreased funding to meet projected need.
8910-0107	Middlesex Sheriff's Department	62,430,080	62,430,080	67,378,661	
8910-0108	Franklin Sheriff's Department	10,153,425	10,153,425	11,018,234	
8910-0110	Hampshire Sheriff's Department	12,704,658	12,704,658	13,269,940	
8910-0145	Berkshire Sheriff's Department	16,891,155	16,891,155	16,058,779	
8910-0160	Reimbursement from Housing Federal Inmates Retained Revenue	850,000	850,000	850,000	
8910-0188	Reimbursement from Housing Federal Inmates Retained Revenue	2,100,000	2,100,000	2,500,000	Increased appropriation to equal projected retained revenue.
8910-0288	Franklin Sheriff's Department Federal Transport	350,000	350,000	450,000	Increased appropriation to equal projected retained revenue.
8910-0445	Dispatch Center Retained Revenue	250,000	250,000	250,000	
8910-0446	Pittsfield Schools Retained Revenue	500,000	500,000	566,911	Increased appropriation to equal projected retained revenue.
8910-0619	Essex Sheriff's Department	47,132,977	47,132,977	50,503,975	
8910-1000	Prison Industries Retained Revenue	2,607,188	2,607,188	2,990,332	Increased appropriation to equal projected retained revenue.
8910-1010	Hampden Sheriff Regional Mental Health Stab Unit	896,387	896,387	896,387	
8910-1020	Hampden Sheriff Inmate Transfers	412,000	412,000	412,000	
8910-1030	Western Mass Regional Women s Correction	412,000	412,000	2,312,000	Increased funding to meet projected need.

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
8910-1100	Prison Industries Retained Revenue	75,000	75,000	75,000	
8910-1101	Middlesex Sheriff Mental Health Stab Unit	896,387	896,387	896,387	
8910-1112	Hampshire Regional Lockup Retained Revenue	200,000	200,000	200,000	
8910-1127	Hampshire Sheriffs Federal Inmate Reimbursement Retained Rev	250,000	50,000	50,000	
8910-2222	Reimbursement from Housing Federal Inmates Retained Revenue	650,000	650,000	650,000	
8910-6619	Reimbursement from Housing Federal Inmates Retained Revenue	2,000,000	2,000,000	2,000,000	
8910-7110	Massachusetts Sheriffs' Association Operations	344,790	344,790	378,854	
8910-8200	Barnstable Sheriff's Department	24,224,899	24,224,899	27,104,299	Increased funding to meet projected need.
8910-8210	Barnstable Sheriff Federal Reimbursement Retained Revenue	250,000	250,000	250,000	
8910-8300	Bristol Sheriff Department	31,059,463	31,059,463	38,972,896	Increased funding to meet projected need.
8910-8310	Bristol Sheriff Department Federal Inmate	9,011,360	7,200,000	6,000,000	Decreased funding to support projected costs.
8910-8400	Dukes Sheriff's Department	2,668,615	2,668,615	2,893,447	
8910-8500	Nantucket Sheriff's Department	747,844	747,844	747,844	
8910-8600	Norfolk Sheriff's Department	29,333,140	29,333,140	29,794,892	
8910-8610	Norfolk Sheriff's Department Federal Inmate	2,500,000	540,211	1,000,000	Increased appropriation to equal projected retained revenue.
8910-8700	Plymouth Sheriff's Department	36,121,305	36,121,305	38,087,342	
8910-8710	Plymouth Sheriff's Department Federal Inmate	16,000,000	16,000,000	16,000,000	
8910-8800	Suffolk Sheriff's Department	94,647,693	94,647,693	98,426,712	
8910-8810	Suffolk Sheriff's Department Federal Inmate	8,000,000	8,000,000	8,000,000	
8950-0001	Parole Board	17,937,499	18,325,490	18,469,188	
8950-0002	Victim and Witness Assistance Program	210,744	210,744	216,587	
8950-0008	Parolee Supervision Fee Retained Revenue	600,000	600,000	600,000	

Account	Description	FY2014 GAA	FY2014 Spending	FY2015 House 2	Comment
9110-0100	Department of Elder Affairs Administration	2,080,965	2,080,965	2,364,575	Increased funding to support program operations.
9110-1455	Prescription Advantage	15,969,821	16,988,821	16,213,523	Decreased funding to meet projected need.
9110-1500	Elder Enhanced Home Care Services Program	52,946,054	53,277,339	63,077,339	Increased funding to support new initiative.
9110-1604	Supportive Senior Housing Program	4,150,900	4,150,900	5,450,900	Increased funding to support new initiative.
9110-1630	Elder Home Care Purchased Services	98,752,624	99,777,344	104,411,964	Increased funding to support new initiative.
9110-1633	Elder Home Care Case Management and Administration	35,545,490	35,545,490	35,546,961	
9110-1636	Elder Protective Services	22,033,832	22,033,832	22,710,663	
9110-1638	Home Care Workforce Training Fund	0	0	1,200,000	Established appropriation to fund new initiative.
9110-1660	Elder Congregate Housing Program	2,086,626	2,086,626	2,086,626	
9110-1700	Elder Homeless Placement	186,000	186,000	186,000	
9110-1900	Elder Nutrition Program	6,375,328	6,375,328	6,328,321	
9110-2500	Veterans' Independence Plus Initiative	750,000	750,000	0	Transferred to off budget spending account.
9110-9002	Grants to Councils on Aging	10,500,000	10,500,000	10,500,000	
9500-0000	Senate Operations	18,746,058	20,226,022	19,120,979	
9510-0000	Operations of Senate	0	1,120,261	0	Decreased funding to meet projected need.
9600-0000	House of Representatives Operations	38,337,716	43,519,416	39,104,470	Increased funding to meet projected need.
9610-0000	Operations of House	0	772,642	0	Decreased funding to meet projected need.
9700-0000	Joint Legislative Operations	8,290,390	8,534,583	8,456,198	
9700-0020	Metropolitan Beaches	0	100,946	0	Decreased funding to meet projected need.

Statewide Summary

Fiscal Year 2015 Resource Summary ($000)

Government Area	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Administration and Finance	3,521,352	712,377	4,233,729	1,041,156
Education	6,690,112	3,486,184	10,176,297	344,886
Energy and Environmental Affairs	229,747	213,379	443,127	119,790
Health and Human Services	19,555,348	1,336,736	20,892,082	10,273,717
Housing and Economic Development	480,002	240,227	720,228	144,025
Independents	3,346,704	3,671,032	7,017,723	507,721
Judiciary	850,979	224	851,201	110,775
Labor and Workforce Development	45,964	371,907	417,869	2,741
Legislature	66,682	0	66,680	0
Public Safety	1,013,901	192,350	1,206,248	124,318
Transportation	572,754	580,045	1,152,798	592,244
TOTAL	36,373,545	10,804,461	47,177,982	13,261,373

Historical Employment Levels

Government Area	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
Administration and Finance	2,378	2,431	2,461	2,410	2,409
Education	13,259	12,861	13,315	14,627	14,629
Energy and Environmental Affairs	1,939	1,928	1,904	1,958	1,963
Health and Human Services	18,975	18,956	19,032	19,591	19,567
Housing and Economic Development	663	666	673	702	716
Independents	9,398	9,373	9,577	9,774	9,854
Judiciary	7,109	7,085	7,217	7,283	7,316
Labor and Workforce Development	269	262	236	249	241
Legislature	968	952	941	946	946
Public Safety	8,259	8,534	8,626	8,817	8,717
TOTAL	63,216	63,049	63,983	66,357	66,358

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

Administration and Finance

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Appellate Tax Board	2,252	0	2,251	2,257
Bureau of the State House	2,515	0	2,515	0
Civil Service Commission	497	0	496	15
Department of Revenue	1,158,664	72,701	1,231,365	223,115
Division of Administrative Law Appeals	1,239	0	1,238	13
Division of Capital Asset Management and Maintenance	5,716	51,706	57,422	5,612
George Fingold Library	856	0	856	0
Group Insurance Commission	1,889,503	6,673	1,896,176	778,106
Health Policy Commission	0	44,368	44,368	0
Human Resources Division	36,807	69,900	106,707	2,653
Information Technology Division	13,085	82,446	95,532	5,459
Massachusetts Developmental Disabilities Council	0	1,955	1,955	0
Massachusetts Office on Disability	727	300	1,028	0
Office of the Secretary for Administration and Finance	397,863	350,273	748,137	5,500
Operational Services Division	11,628	9,432	21,060	18,426
Public Employee Retirement Administration Commission	0	8,384	8,384	0
Teachers Retirement Board	0	14,239	14,239	0
TOTAL	3,521,352	712,377	4,233,729	1,041,156

Historical Employment Levels

Department	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
Appellate Tax Board	18	19	20	19	19
Bureau of the State House	36	33	10	16	16
Civil Service Commission	5	4	4	4	4
Department of Revenue	1,794	1,819	1,819	1,838	1,782
Division of Administrative Law Appeals	10	12	12	12	12
Division of Capital Asset Management and Maintenance	0	2	38	38	16
George Fingold Library	10	10	10	11	11
Group Insurance Commission	49	51	50	56	59
Health Policy Commission	0	0	2	0	0
Human Resources Division	48	47	49	50	50
Information Technology Division	50	41	37	40	40
Massachusetts Office on Disability	9	9	9	10	10
Office of the Secretary for Administration and Finance	299	323	347	250	324
Operational Services Division	49	61	54	66	66
TOTAL	2,378	2,431	2,461	2,410	2,409

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

Appellate Tax Board

The Appellate Tax Board is a quasi-judicial agency in the executive branch but with reporting requirements to the General Court. It is devoted exclusively to hearing and deciding cases on appeal from any state or local taxing authority. Established in 1929, the Board handles appeals related to virtually all state taxes and excises as well as appeals of local property taxes from all 351 cities and towns of the Commonwealth.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Appellate Tax Board	2,252	0	2,251	2,257

http://www.mass.gov/atb

Budgetary Direct Appropriations		**1,851,638**
APPELLATE TAX BOARD		
1310-1000	For the operation of the appellate tax board	1,851,638
Retained Revenue		**400,000**
TAX ASSESSMENT APPEALS FEE RETAINED REVENUE		
1310-1001	The appellate tax board may expend for the operation of the board an amount not to exceed $400,000 from fees collected; provided, that notwithstanding any general or special law to the contrary, in order to accommodate discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	400,000

Bureau of the State House

The mission of the Bureau of the State House is to utilize a diverse workforce to carry out the statutory responsibilities of Massachusetts General Laws, Chapter 8, to provide a safe, secure workplace for visitors, assuring that all who enter the State House have a pleasant and welcoming experience.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Bureau of the State House	2,515	0	2,515	0

http://www.mass.gov/bsb

Budgetary Direct Appropriations **2,515,385**

STATE HOUSE ACCESSIBILITY

1102-1128	For state house accessibility coordination, including communications access to public hearings and meetings; provided, that access shall include interpreter services for the deaf and hard of hearing	140,024

BUREAU OF THE STATE HOUSE

1102-3309	For the operation of the bureau of the state house	2,375,361

Civil Service Commission

The Civil Service Commission is a quasi-judicial agency whose mission is to hear and decide appeals of public employees under the protection of civil service laws by ensuring that employment decisions are based on the relative ability, knowledge and skills of the public employee and to ensure that all individuals receive fair and impartial treatment.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Civil Service Commission	497	0	496	15

http://www.mass.gov/csc

Budgetary Direct Appropriations **496,586**

CIVIL SERVICE COMMISSION

1108-1011	For the operation of the civil service commission	496,586

Department of Revenue

The mission of the Massachusetts Department of Revenue is to achieve maximum compliance with the tax, child support and municipal finance laws of the Commonwealth. In meeting its mission, the Department is dedicated to enforcing these laws in a fair, impartial and consistent manner by providing professional and courteous service to all customers.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Revenue	1,158,664	72,701	1,231,365	223,115

http://www.mass.gov/dor

Budgetary Direct Appropriations **1,124,177,853**

DEPARTMENT OF REVENUE

1201-0100	For the operation of the department of revenue, including the tax administration division and the audit of certain foreign corporations; provided, that the department may allocate funds to the office of the attorney general for the purpose of the tax prosecution unit; provided further, that the department may charge item 1201-0160 for the costs of personnel and other support expenses provided to the child support enforcement unit; provided further, that notwithstanding section 1 of chapter 31 of the General Laws, seasonal positions funded by this account are positions requiring the services of an incumbent, on either a full-time or less than full-time basis beginning no earlier than December 1 and ending no later than November 30; and provided further, that seasonal positions funded by this account may not be filled by an incumbent for more than 10-months within a 12-month period	94,222,125

CHILD SUPPORT ENFORCEMENT DIVISION

1201-0160	For the operation of the child support enforcement division; provided, that the department of revenue may allocate funds to the department of state police, the district courts, the probate and family courts, the district attorneys and other state agencies for the performance of certain child support enforcement activities, and that those agencies are directed to expend the funds for the purposes of this item; provided further, that the federal receipts associated with the child support computer network shall be drawn down at the highest possible rate of reimbursement and deposited into a revolving account to be expended for the network; provided further, that federal receipts associated with child support enforcement grants shall be deposited into a revolving account to be drawn down at the highest possible rate of reimbursement and to be expended for the grant authority; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of the authorization or the most recent revenue estimate, as reported in the state accounting system, for federal incentives and the network in accounts 1201-0161, 1201-0410 and 1201-0412	37,972,534

EXPERT WITNESSES AND THEIR EXPENSES

1201-0911	For the costs associated with expert witnesses retained by the department of revenue for the purpose of resolving tax disputes; provided, that expenditures from this item shall be the lesser of $2,000,000 and the amount certified by the secretary of administration and finance under section 156 of chapter 139 of the acts of 2012	2,000,000

UNDERGROUND STORAGE TANK REIMBURSEMENTS

1232-0100	For underground storage tank reimbursements to parties that have remediated spills of petroleum products pursuant to chapter 21J of the General Laws	17,500,000

UNDERGROUND STORAGE TANK ADMINISTRATIVE REVIEW BOARD

1232-0200	For the Underground Storage Tank Petroleum Cleanup Fund administrative review board established by section 8 of chapter 21J of the General Laws and for the administration of the underground storage tank program associated with the implementation of said chapter 21J; provided, that notwithstanding section 4 of said chapter 21J or any other general or special law to the contrary, appropriations made in this item shall be sufficient to cover the administrative expenses of the underground storage tank program	1,444,826

TAX ABATEMENTS FOR VETERANS WIDOWS BLIND PERSONS AND THE ELDER

1233-2000	For the tax abatement program for veterans, widows, blind persons and the elderly; provided, that cities and towns shall be reimbursed for the abatements granted under clauses 17, 22, 22A to E, inclusive, 37, 37A, 41, 41B, 41C, 41C 1/2 and 52 of section 5 of chapter 59 of the General Laws; provided further, that the commonwealth shall reimburse each city or town that accepts clauses 41B, 41C or 41C 1/2 for additional costs incurred in determining eligibility of applicants under these clauses in an amount not to exceed $2 per exemption granted; and provided further, that funds shall be made available from this item for reimbursements to cities and towns for additional exemptions from the motor vehicle excise granted to disabled veterans under the seventh paragraph of section 1 of chapter 60A of the General Laws	24,038,075

UNRESTRICTED GENERAL GOVERNMENT LOCAL AID

1233-2350	For the distribution to cities and towns of the balance of the State Lottery Fund in accordance with clause (c) of the second paragraph of section 35 of chapter 10 of the General Laws and $20,000,000 from the Gaming Local Aid Fund, and additional aid to municipalities, as provided for in section 3 of this act General Fund ... 97.83% Gaming Local Aid Fund ... 2.17% General Fund ... 97.83% Gaming Local Aid Fund ... 2.17%	920,230,293

REIMBURSEMENT TO CITIES IN LIEU OF TAXES ON STATE OWNED LAND

1233-2400	For reimbursements to cities and towns in lieu of taxes on state-owned land under sections 13 to 17, inclusive, of chapter 58 of the General Laws	26,270,000

CHAPTER 40S EDUCATION PAYMENTS

1233-2401	For reimbursements to certain cities and towns for additional educational costs pursuant to chapter 40S of the General Laws	500,000

Federal Grant Spending **222,169**

STATE ACCESS AND VISITATION PROGRAM

1201-0109	For the purposes of a federally funded grant entitled, State Access and Visitation Program	222,169

Retained Revenue **34,486,232**

ADDITIONAL AUDITORS RETAINED REVENUE

1201-0130	The department of revenue may expend for the operation of the department an amount not to exceed $27,938,953 from revenues collected by the additional auditors for an enhanced audit program; provided, that those auditors shall discover and identify persons who are delinquent either in the filing of a tax return or the payment of a tax due and payable to the commonwealth, obtain the delinquent returns and collect the delinquent taxes for a prior fiscal year; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	27,938,953

CHILD SUPPORT ENFORCEMENT FEDERALLY REIMBURSED RETAINED REVENUE

1201-0164	The child support enforcement division of the department of revenue may expend for the operation of the division an amount not to exceed $6,547,280 from federal reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	6,547,280

Trust Spending	**72,479,326**
HIGHER EDUCATION STUDENT LOAN OFFSET FUND	
1201-0112	19,488
MASSACHUSETTS UNITED STATES OLYMPIC FUND	
1201-0113	99,721
TAX COLLECTION SERVICES AGREEMENT	
1201-0133	1,376,087
LAWRENCE OVERSEER EXPENDABLE TRUST	
1201-0135	19,488
CHILD SUPPORT ENFORCEMENT REVOLVING FUND	
1201-0161	16,995,679
IMPLEMENTATION OF HEALTH CARE REFORM BILL EXPENDABLE TRUST	
1201-0350	19,144
CHILD SUPPORT ENFORCEMENT TRUST FUND	
1201-0410	16,310,636
RETAINED TAX INTERCEPT FEES	

1201-2203	50,000
INTERNAL REVENUE SERVICE TAX INTERCEPT FEES	
1201-2204	50,000
MASSACHUSETTS COMMUNITY PRESERVATION TRUST FUND	
1201-2286	27,712,465
CLEARINGHOUSE EXPENDABLE TRUST	
1201-2448	525,073
CSE PENALTIES AND INTEREST	
1201-2498	7,866,493
STATE ELECTION CAMPAIGN FUND-RECEIPTS	
1201-5600	1,389,552
DIVISION OF LOCAL SERVICES EDUCATIONAL PROGRAMS	
1231-3573	45,500

Division of Administrative Law Appeals

The Division of Administrative Law Appeals (DALA) is an independent hearing agency established in 1974 to serve as an independent forum for due process hearings in support of final actions of designated Commonwealth agencies and for appeals of decisions of others. The Bureau of Special Education Appeals (BSEA), a bureau within DALA, provides a broad range of dispute resolution services concerning eligibility, evaluation, placement, individualized education programs (IEPs), special education services and procedural protections for students with disabilities. BSEA's dispute resolution services include mediations, hearings, and providing advisory opinions. Within the last five years, the Bureau has also provided facilitators for school districts' IEP meetings.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Division of Administrative Law Appeals	1,239	0	1,238	13

http://www.mass.gov/dala

Budgetary Direct Appropriations		**1,238,949**
DIVISION OF ADMINISTRATIVE LAW APPEALS		
1110-1000	For the operation of the division of administrative law appeals	1,238,949

Division of Capital Asset Management and Maintenance

The mission of the Division of Capital Asset Management and Maintenance is to support our client agencies and the people they serve by providing expertise and innovative solutions in the delivery of strategic integrated facilities management, construction, and real estate services.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Division of Capital Asset Management and Maintenance	5,716	51,706	57,422	5,612

http://www.mass.gov/cam

Budgetary Direct Appropriations **3,248,301**

OFFICE OF FACILITIES MANAGEMENT

1102-3199 For the operation of the office of facilities management, including the cost of utilities and associated contracts for properties managed by the division 3,248,301

Intragovernmental Service Fund **47,411,759**

INTEGRATED FACILITIES MANAGEMENT

1102-3025 For the integrated facilities management of real property for which the division has assumed supervision and control of operational services, maintenance, repair, and management; provided that the division may establish a chargeback system with respect to any state real property managed by the division, which complies with the requirements of section 28A of chapter 7C of the General Laws; provided, further, that the division shall develop formulas to determine the cost that will be charged to each agency occupying properties managed by the division; and provided further that the division may charge and collect from each agency occupying any properties managed by the division a fee sufficient to cover the division's reasonable costs of providing integrated facilities management services
Intragovernmental Service Fund ... 100% 36,194,025

CHARGEBACK FOR SALTONSTALL LEASE AND OCCUPANCY PAYMENTS

1102-3224 For the cost of the Leverett Saltonstall lease and occupancy payments, as provided by chapter 237 of the acts of 2000
Intragovernmental Service Fund ... 100% 11,217,734

Retained Revenue **2,467,491**

STATE OFFICE BUILDING RENTS RETAINED REVENUE

1102-3205	For the division of capital asset management and maintenance which may expend for the maintenance and operation of the state transportation building an amount not to exceed $2,167,491 in revenues collected from rentals, commissions, fees, and any other sources pertaining to the operations of said facilities; provided further, that for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	2,167,491

CONTRACTOR CERTIFICATION PROGRAM RETAINED REVENUE

1102-3232	For the division of capital asset management and maintenance; provided, that the division may expend not more than $300,000 received from application fees charged in conjunction with the certification of contractors and subcontractors under section 44D of chapter 149 of the General Laws; provided further, that only expenses, including staffing, incurred to implement and operate the certification program and to oversee compliance with goals for minority business enterprise and women business enterprise and workforce participation in construction projects managed by the division shall be funded from this item; and provided further, that for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	300,000

Trust Spending	**4,295,000**
NSC LYNN CAMPUS RENOVATION PROJECT	
1102-1965	65,000
REAL PROPERTY AUCTION PROGRAM TRUST	
1102-2149	30,000
MMA LIBRARY ROOF	
1102-2175	500,000
FORWARD CAPACITY MARKET AND ENERGY EFFICIENCY TRUST	
1102-2494	3,700,000

George Fingold Library

Since 1826, the State Library of Massachusetts has served as a multifaceted resource for executive personnel, legislators, state employees, researchers and members of the public who want to learn more about local government as well as the Commonwealth's extraordinary historical legacy. The State Library of Massachusetts offers a wide range of resources, services and programs that include access to legislative papers, General Laws of Massachusetts, town atlases, maps, city directories, town reports from around the Commonwealth, exhibits and special events.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
George Fingold Library	856	0	856	0

http://www.mass.gov/lib

Budgetary Direct Appropriations **856,240**

GEORGE FINGOLD LIBRARY

1120-4005 For the operation of the state library of Massachusetts 856,240

Group Insurance Commission

The mission of the Group Insurance Commission (GIC) is to provide high value health insurance and other benefits to state and certain authorities' employees, retirees and their survivors and dependents. The GIC also provides health-only benefits to participating municipalities' employees, retirees and their survivors and dependents. The agency works with vendors selected through a competitive bidding process to offer cost-effective services through careful plan design and rigorous ongoing management. The agency's performance goal is to provide affordable, high quality benefits, and as the largest employer purchaser of health insurance in the Commonwealth, to use that position to help drive improvements in the entire health care delivery system.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Group Insurance Commission	1,889,503	6,673	1,896,176	778,106

http://www.mass.gov/gic

Budgetary Direct Appropriations **1,887,429,477**

GROUP INSURANCE COMMISSION

1108-5100 For the operation of the group insurance commission 4,509,187

GROUP INSURANCE PREMIUM AND PLAN COSTS

1108-5200	For the commonwealth's share of the group insurance premium and plan costs incurred in fiscal year 2015; provided, that notwithstanding any general or special law to the contrary, funds in this item shall not be available during the accounts payable period of fiscal year 2015, and any unexpended balance in this item shall revert to the General Fund on June 30, 2015; provided further, that the secretary of administration and finance shall charge the division of unemployment assistance and other departments, authorities, agencies and divisions which have federal or other funds allocated to them for this purpose, for that portion of insurance premiums and plan costs as the secretary determines should be borne by such funds, and shall notify the comptroller of the amounts to be transferred, after similar determination, from the several state or other funds and amounts received in payment of all such charges or such transfers shall be credited to the General Fund; provided further, that funds may be expended from this item for the commonwealth's share of group insurance premium and plan costs provided to employees and retirees in prior fiscal years; provided further, that the group insurance commission shall obtain reimbursement for premium and administrative expenses from other agencies and authorities not funded by state appropriation; provided further, that the secretary of administration and finance may charge all agencies for the commonwealth's share of the health insurance costs incurred on behalf of any employees of those agencies who are on leave of absence for a period of more than 1 year; provided further, that the amounts received in payment for the charges shall be credited to the General Fund; provided further, that notwithstanding section 26 of chapter 29 of the General Laws, the commission may negotiate, purchase and execute contracts before July 1 of each year for policies of group insurance as authorized by chapter 32A of the General Laws; provided further, that notwithstanding chapter 150E of the General Laws and as provided in section 8 of said chapter 32A and for the purposes of section 14 of said chapter 32A, the commonwealth's share of the group insurance premiums for state employees who have retired on or before July 1, 1994, shall be 90 per cent and the commonwealth's share of the group insurance premiums for state employees who have retired after July 1, 1994, shall be 85 per cent; provided further, that the commonwealth's share of the group insurance premiums for active state employees hired on or before June 30, 2003 and their dependents shall be 80 per cent; provided further, that the commonwealth's share of the group insurance premiums for active state employees hired after June 30, 2003 and their dependents shall be 75 per cent; provided further, that the commonwealth's share of the group insurance premiums for active state employees who filed an application for retirement on or after August 7, 2009, and on or before October 1, 2009, for a retirement date not later than January 31, 2010, shall be 85 per cent; provided further, that the commonwealth's share of the group insurance premiums for active state employees who file an application for retirement after October 1, 2009, shall be 80 per cent until a different contribution rate is established under said section 8 of said chapter 32A; provided further, that the commission may develop and conduct surveys of member satisfaction; and provided further, that the group insurance commission may pay premium and plan costs for municipal employees and retirees who are enrolled in the group insurance commission's health plans pursuant to the commission's regulations	1,391,500,896

RETIRED GOVERNMENTAL EMPLOYEES GROUP INSURANCE PREMIUMS

1108-5350	For the cost of group insurance premiums for elderly governmental retirees	308,000

RETIRED MUNICIPAL TEACHERS GROUP INSURANCE PREMIUMS

1108-5400	For the costs of group insurance premiums for retired municipal teachers and the audit of those premiums	58,006,513

GROUP INSURANCE DENTAL AND VISION BENEFITS

1108-5500	For the costs, notwithstanding chapter 32A of the General Laws to the contrary, of dental and vision benefits for those active employees of the commonwealth, not including employees of authorities and any other political subdivisions, who are not otherwise provided those benefits under a separate appropriation or the terms of a contract or collective bargaining agreement; provided, that the employees shall pay 15 per cent of the monthly premium established by the commission for the benefits	8,936,240

STATE RETIREE BENEFITS TRUST FUND

1599-6152	To provide for an operating transfer to the State Retiree Benefits Trust Fund, established pursuant to section 24 of chapter 32A of the General Laws	424,168,641

Retained Revenue **2,073,398**

MUNICIPAL PARTNERSHIP ACT IMPLEMENTATION RETAINED REVENUE

1108-5201	The group insurance commission may expend for the purposes of administering a program for municipal health coverage as provided under section 19 of chapter 32B of the General Laws, an amount not to exceed $2,073,398 from revenues received from administrative fees associated with providing the coverage; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the group insurance commission may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	2,073,398

Trust Spending **6,673,348**

OPTIONAL LIFE AND ACCIDENTAL DEATH AND DISMEMBERMENT PLANS INS

1120-2200	1,900,000

EMPLOYEES' SHARE OF THE GROUP INSURANCE TRUST FUND

1120-2611	92,664

GROUP INSURANCE TRUST FUND

1120-3611	5,851

RETIRED MUNICIPAL TEACHERS HEATH AND OME

1120-4200	3,162,832

RETIRED MUNICIPAL TEACHERS CIC AND CIC-OME

1120-4300	175,826

ACCUMULATED NET INTEREST FROM EMPLOYEES' PREMIUMS

1120-5611 1,336,175

Health Policy Commission

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Health Policy Commission	0	44,368	44,368	0

http://www.mass.gov/anf/budget-taxes-and-procurement/oversight-agencies/health-policy-commission/

Trust Spending **44,368,452**

HEALTHCARE PAYMENT REFORM

1450-1201 18,000,000

DISTRESSED HOSPITAL TRUST FUND

1450-1224 26,368,452

Human Resources Division

The Human Resources Division is a leader in creating and driving HR strategies. We deliver customer-focused tools and solutions to help the Administration, agencies, and municipalities attract, retain and develop a diverse, engaged, high performing workforce.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Human Resources Division	36,807	69,900	106,707	2,653

www.mass.gov/hrd

Budgetary Direct Appropriations **34,158,012**

HUMAN RESOURCES DIVISION

1750-0100 For the operation of the human resources division 3,162,438

FORMER COUNTY EMPLOYEES WORKERS' COMPENSATION

1750-0119	For payment of workers' compensation benefits to certain former employees of Middlesex and Worcester counties; provided, that the division shall routinely recertify the former employees under current workers' compensation procedures	52,057

STATE CONTRIBUTION TO UNION DENTAL AND VISION INSURANCE

1750-0300	For the commonwealth's contributions in fiscal year 2015 to health and welfare funds established under certain collective bargaining agreements; provided, that the contributions shall be calculated as provided in the applicable collective bargaining agreement and shall be paid to the health and welfare trust funds on a monthly basis or on such other basis as the applicable collective bargaining agreement provides	30,943,517

Intragovernmental Service Fund **69,900,424**

CHARGEBACK FOR TRAINING

1750-0101	For the cost of goods and services rendered in administering training programs, including the cost of training unit staff; provided, that the division shall charge to other items for the cost of participants enrolled in programs sponsored by the division or to state agencies employing these participants; provided further, that the division may collect from participating state agencies a fee sufficient to cover administrative costs of the commonwealth's performance recognition programs and to expend these fees for goods and services rendered in the administration of these programs; provided further, that the division may charge and collect from participating state agencies a fee sufficient to cover administrative costs and expend these fees for goods and services rendered in the administration of information technology services related to the human resources compensation management system program; and provided further, that the division may charge and collect from participating state agencies fees sufficient to cover the costs of shared services Intragovernmental Service Fund ... 100%	235,452

CHARGEBACK FOR WORKERS' COMPENSATION

1750-0105	For the cost of the commonwealth's workers' compensation program, including the workers' compensation litigation unit; provided, that the secretary of administration and finance shall charge state agencies for workers' compensation costs, including related administrative expenses, incurred on behalf of the employees of those agencies; provided further, that the personnel administrator shall administer those charges on behalf of the secretary and may establish regulations considered necessary to implement this item; provided further, that the personnel administrator shall notify agencies regarding the chargeback methodology to be used in fiscal year 2015 and the amount of their estimated workers' compensation charges and shall require agencies to encumber sufficient funds to meet the estimated charges, including any additional amounts considered necessary under the regulations; provided further, that for any agency that fails within 60 days of the effective date of this act to encumber funds sufficient to meet the estimated charges, the comptroller shall encumber funds on behalf of that agency; provided further, that the personnel administrator shall determine the amount of the actual workers' compensation costs incurred by each agency in the preceding month, including related administrative expenses, notify each	58,603,077

agency of those amounts, charge those amounts to each agency's accounts as estimates of the costs to be incurred in the current month, and transfer those amounts to this item; provided further, that any unspent balance in this item as of June 30 of the current fiscal year be re-authorized for expenditure in the next fiscal year; and provided further, that prior year costs for hospital, physician, benefit and other costs may be funded from this item
Intragovernmental Service Fund ... 100%

CHARGEBACK FOR WORKERS' COMPENSATION LITIGATION UNIT SERVICES

1750-0106	For the workers' compensation litigation unit, including the costs of personnel Intragovernmental Service Fund ... 100%	790,301

CHARGEBACK FOR HUMAN RESOURCES MODERNIZATION

1750-0600	For the cost of core human resources administrative processing functions Intragovernmental Service Fund ... 100%	3,580,268

CHARGEBACK FOR HRCMS FUNCTIONALITY

1750-0601	The human resources division may, on behalf of the division, the comptroller's office and the information technology division, charge and collect from participating state agencies a fee sufficient to cover administrative costs and expend such fees for goods and services rendered in the administration of the human resources compensation management system program Intragovernmental Service Fund ... 100%	6,691,326

Retained Revenue **2,648,865**

CIVIL SERVICE AND PHYSICAL ABILITIES EXAM FEE RETAINED REVENUE

1750-0102	The human resources division may expend for the administration of the civil service examination program, examinations for non-civil service positions and implementation of the medical and physical fitness standards program an amount not to exceed $2,648,865 from fees charged as provided in this item; provided, that the personnel administrator shall collect a fee of not less than $50 from each applicant for a civil service or non-civil service examination and physical ability test; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	2,648,865

Information Technology Division

The Information Technology Division's (ITD) mission is to support, enable and transform state government through the strategic use of technology to better serve constituents, businesses and local government.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Information Technology Division	13,085	82,446	95,532	5,459

http://www.mass.gov/itd

Budgetary Direct Appropriations **7,630,843**

IT DIVISION

1790-0100 For the operation of the information technology division; provided further, that the division shall continue a chargeback system for its information technology services, including the operation of the commonwealth's human resources and compensation management system; provided further, that the division shall develop a formula to determine the cost that will be charged to each agency for its use of the human resources and compensation management system; provided further, that the state comptroller shall establish accounts and procedures as he deems appropriate and necessary to assist in accomplishing the purposes of this item; provided further, that any planned information technology development project or purchase by any agency under the authority of the governor for which the total projected cost exceeds $200,000, including the cost of any related hardware, software, or consulting fees, and regardless of fiscal year or source of funds, shall be reviewed and approved by the chief information officer before the agency may obligate funds for the project or purchase; provided further, that the chief information officer may establish rules and procedures necessary to implement this item; and provided further, that the division shall file a report with the secretary of administration and finance and the house and senate committees on ways and means not later than December 15, 2014, that shall include, but not be limited to: (a) financial statements detailing savings realized from the consolidation of information technology services within each executive office, (b) the number of personnel assigned to the information technology services within each executive office, (c) efficiencies that have been achieved from the sharing of resources, (d) major accomplishments and business outcomes realized through usage of, and investment in, information technology and (e) the division's intended strategic direction for information technology 3,797,247

SPRINGFIELD DATA CENTER

1790-0350 For the operation of the Springfield data center 3,833,596

Intragovernmental Service Fund **82,446,833**

CHARGEBACK FOR COMPUTER RESOURCES AND SERVICES

1790-0200 For the cost of computer resources and services provided by the information technology division 80,220,872
Intragovernmental Service Fund ... 100%

CHARGEBACK FOR POSTAGE SUPPLIES AND EQUIPMENT

1790-0400 For the purchase, delivery, handling of and contracting for supplies, postage 2,225,962

and related equipment and other incidental expenses provided pursuant to section 51 of chapter 30 of the General Laws
Intragovernmental Service Fund ... 100%

Retained Revenue **5,454,500**

DATA PROCESSING SERVICE FEE RETAINED REVENUE

1790-0151	The information technology division may expend an amount not to exceed $4,700 from fees charged to entities other than political subdivisions of the commonwealth for the distribution of digital cartographic and other data; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	4,700

VENDOR COMPUTER SERVICE FEE RETAINED REVENUE

1790-0300	For the information technology division which may expend not more than $5,449,800 from revenues collected from the provision of computer resources and services to the general public, including the purchase, lease or rental of telecommunications lines, services and equipment; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	5,449,800

Massachusetts Developmental Disabilities Council

The mission of the Massachusetts Developmental Disabilities Council is to provide opportunities for people with developmental disabilities and their families to enhance independence, productivity and inclusion.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Massachusetts Developmental Disabilities Council	0	1,955	1,955	0

http://www.mass.gov/mddc

Federal Grant Spending **1,723,511**

FEDERAL DEVELOPMENT DISABILITIES ACT IMPLEMENTATION

1100-1702	For the purposes of a federally funded grant entitled, Implementation of the Federal Developmental Disabilities Act, provided, that in order to qualify for said grant, this account shall be exempt from fringe and indirect costs.	1,400,096

FEDERAL DEVELOPMENT DISABILITIES ACT IMPLEMENTATION

1100-1703	For the purposes of a federally funded grant entitled, Federal Development Disabilities Act Implementation	323,415

Trust Spending **231,706**

DEVELOPMENTAL DISABILITY (DD) SUITE EXPENDABLE TRUST

1100-1704	For the purposes of a federally funded grant entitled, Testing Enhancements To Federal Grants Database	231,706

Massachusetts Office on Disability

The Massachusetts Office on Disability (MOD) was created in 1981, under Section 185 of Chapter 6 of the Massachusetts General Laws. MOD's purpose is to bring about full and equal participation of people with disabilities in all aspects of life. MOD works to assure the advancement of legal rights and the promotion of maximum opportunities, supportive services, accommodations and accessibility in a manner that fosters dignity and independence. MOD is the coordinating agency for the Americans with Disabilities Act.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Massachusetts Office on Disability	727	300	1,028	0

http://www.mass.gov/mod

Budgetary Direct Appropriations **727,191**

MASSACHUSETTS OFFICE ON DISABILITY

1107-2400	For the operation of the office on disability	727,191

Federal Grant Spending **262,936**

REHABILITATION SERVICES - CLIENT ASSISTANCE PROGRAM

1107-2450	For the purposes of a federally funded grant entitled, Rehabilitation Services - Client Assistance Program	262,936

Trust Spending **38,030**

DISABILITY AND BUSINESS TECHNICAL ASSISTANCE

1107-2490	38,030

Office of the Secretary for Administration and Finance

The Executive Office for Administration and Finance plans and executes fiscal and administrative policies that serve to ensure the financial stability, efficiency and effectiveness of state government.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Secretary for Administration and Finance	397,863	350,273	748,137	5,500

http://www.mass.gov/eoaf

Budgetary Direct Appropriations		**427,863,272**
GLBT COMMISSION		
0950-0050	For the commission on gay and lesbian youth; provided, that funds shall be used to address issues related to the implementation of the state's anti-bullying law as provided in section 37O of chapter 71 of the General Laws	200,000
COMMISSION ON THE STATUS OF ASIAN AMERICANS		
0950-0080	For the commission on the status of citizens of Asian descent, under section 68 of chapter 3 of the General Laws	35,000
OFFICE OF THE SECRETARY OF ADMINISTRATION AND FINANCE		
1100-1100	For the operation of the office of the secretary of administration and finance	3,221,202
COMMONWEALTH PERFORMANCE ACCOUNTABILITY AND TRANSPARENCY		
1100-1201	For the operation of the office of commonwealth performance, accountability and transparency; provided, that the activities funded from this item may include, but not be limited to: the implementation and maintenance of a performance management program across executive departments, monitoring and reviewing of federal grant applications to maximize federal revenue opportunities and ensure compliance with federal reporting requirements including the implementation and oversight of the Federal Financial Accountability and Transparency Act, maintaining transparency of the commonwealth's administration and finance activities in compliance with section 14C of chapter 7 of the General Laws and other statewide transparency initiatives, enhancing program integrity and ongoing efforts to prevent fraud, waste and abuse throughout executive departments; provided further, that funds may be expended for performing enhanced economic forecasting and analysis; and provided further, that the unit may develop guidelines and methodologies for agencies to follow in the forecasting of caseloads and revenue	523,708
ADMINISTRATION AND FINANCE IT COSTS		

1100-1700	For the provision of information technology services within the executive office for administration and finance	34,891,260

CASELOAD AND ECONOMIC FORECASTING OFFICE

1106-0064	For the caseload and economic forecasting office within the commonwealth performance, accountability and transparency office; provided, that the caseload and economic forecasting office shall provide analysis of long-term revenue and budget projections for the long-term fiscal policy framework, analysis of potential gross state product for the health care cost containment legislation, and fiscal impact analysis of major policy proposals and support the development of caseload forecasts for: (1) MassHealth enrollment by group; (2) participation in state subsidized child care provided through items 3000-3050, 3000-4050 and 3000-4060; (3) participation in emergency assistance and housing programs provided through items 7004-0101 and 7004-0108; (4) enrollment, both active member and dependent, in the group insurance commission; (5) recipients of direct benefits provided by the department of transitional assistance through items 4403-2000, 4405-2000 and 4408-1000; and (6) participation in programs provided by the department of children and families through items 4800-0038 and 4800-0041; provided further, that the office shall report its caseload forecasts to the executive office for administration and finance and the house and senate committees on ways and means not later than December 1, 2014; and provided further, that the office shall submit an updated forecast to the executive office for administration and finance and the house and senate committee on ways and means not later than March 13, 2015	252,819

MUNICIPAL REGIONALIZATION AND EFFICIENCIES INCENTIVE RESERVE

1599-0026	For a reserve for $3,750,000 for a multi-year competitive grant program to provide financial support for 1-time or transition costs related to regionalization and other efficiency initiatives, with allowable applicants to include municipalities, regional school districts, school districts, regional planning agencies and councils of government; provided, that funds may be expended by the Edward J. Collins, Jr. Center for Public Management at the University of Massachusetts at Boston's McCormack Graduate School of Policy Studies for a program of performance management, accountability and transparency for local governments; and provided further, that funds may be expended to expand programs that received funding from this item in prior fiscal years	3,750,000

MASSACHUSETTS DEPARTMENT OF TRANSPORTATION CONTRACT ASSISTANCE

1599-1970	For a reserve for the Massachusetts department of transportation for the purpose of defraying costs of the Massachusetts turnpike authority, or its successor, incurred in fiscal year 2015 under section 138 of chapter 27 of the acts of 2009 Commonwealth Transportation Fund ... 100%	125,000,000

COMMONWEALTH INFRASTRUCTURE INVESTMENT ASSISTANCE RESERVE

1599-1977	For contract assistance to the Massachusetts development finance agency for payment of debt service and other obligations of the agency in connection with the Massachusetts development finance agency special obligation bonds series 2010A under chapter 293 of the acts of 2006 and chapter 303 of the acts of 2008	5,872,375

MASSACHUSETTS BAY TRANSPORTATION AUTHORITY CONTRACT ASSISTANCE

1599-1978	For a reserve for the Massachusetts Bay Transportation Authority for the purpose of defraying costs of the Massachusetts Bay Transportation Authority, or its successor, incurred in fiscal year 2015 Commonwealth Transportation Fund ... 100%	160,000,000

SOUTH ESSEX SEWERAGE DISTRICT DEBT SERVICE ASSESSMENT

1599-3234	For the commonwealth's South Essex sewerage district debt service assessment	87,486

EXECUTIVE BRANCH PERFORMANCE MANAGEMENT

1599-3553	For a reserve to be administered by the office of commonwealth performance accountability and transparency in the executive office for administration and finance; provided, that funds support the establishment of offices of performance management by each secretary in accordance with section 4A of chapter 6A of the General Laws; and provided further, that this reserve shall be used to support executive offices, excluding the executive office of administration and finance, to develop and implement strategic plans and direct performance management programs for the agencies within said executive offices and to identify performance measures for the programs delineated in the program budget presented by the governor as part of the fiscal year 2015 budget recommendation	400,000

SOCIAL INNOVATION FINANCING

1599-3557	Continued funding for the Social Innovation Trust Fund established under section 35VV of chapter 10 of the General Laws to hold funds in support of pay for success contracts; provided, that per the legislation, these funds are based on expected future payments that will only be distributed upon achieving performance goals under the pay for success contract; and provided further, that the amount represents additional funding for the efforts underway to enter into pay for success contracts associated with juvenile justice and chronic homelessness	7,000,000

MASSACHUSETTS IT CENTER OPERATIONAL EXPENSES

1599-3856	For costs associated with operating the Massachusetts information technology center in the city of Chelsea	500,000

KERR MILL PROJECT IN FALL RIVER

1599-3858	For capital lease payments from the University of Massachusetts to the Massachusetts development finance agency and for annual operations of the advanced technology and manufacturing center in Fall River	1,581,922

E.J. COLLINS JR. CENTER FOR PUBLIC MANAGEMENT

1599-4417	For the Edward J. Collins, Jr. Center for Public Management at the University of Massachusetts, including their work supporting performance management initiatives in state and municipal government	300,000

COLLECTIVE BARGAINING AGREEMENT COSTS

1599-4444	For a reserve to meet the fiscal year 2015 costs of salary adjustments and other economic benefits authorized by collective bargaining agreements with	56,365,812

the executive branch that have not yet been ratified by the general court; provided, that no funds shall be expended from this account before ratification of the collective bargaining agreements by the general court; and provided further, that the Human Resources Division may expend any unexpended balance to support its human resource modernization initiative

CHAPTER 257 RESERVE

1599-6903	For the fiscal year 2015 costs of chapter 257, acts of 2008, rate implementations, including, but not limited to, community-based flexible supports, placement and adoption services and supports, youth intermediate term stabilization, substance abuse residential, family stabilization, and ASAP purchased services; provided, that the secretary of administration and finance may transfer from the sum appropriated in this item to other items of appropriation and allocations thereof for fiscal year 2015 amounts that are necessary to meet these costs where the amounts otherwise available are insufficient for the purpose, in accordance with a transfer plan which shall be filed in advance with the house and senate committees on ways and means	25,181,687

DARTMOUTH/BRISTOL COMMUNITY COLLEGE RESERVE

1599-7104	For a reserve for the facilities costs associated with the college of visual and performing arts at the University of Massachusetts at Dartmouth; provided, that funds may be expended for Bristol Community College	2,700,000

Intragovernmental Service Fund **27,561,236**

CHARGEBACK FOR ADMINISTRATION AND FINANCE IT COSTS

1100-1701	For the cost of information technology services provided to agencies of the executive office for administration and finance Intragovernmental Service Fund ... 100%	27,561,236

Trust Spending **322,712,676**

ECONOMIC DEVELOPMENT THROUGH INFRASTRUCTURE IMPROVEMENTS TRUST

1100-1122 30,267

HBS '13 COMMONWEALTH FELLOWSHIP TRUST

1100-1180 50,000

FEDERAL STIMULUS OVERSIGHT AND ADMINISTRATION-ARRA

1100-1500 49,059

BOSTON CONVENTION CENTER TRUST

1599-2221 24,334,976

COMMONWEALTH CARE TRUST FUND

1599-5819	298,248,374

Operational Services Division

The Operational Services Division (OSD) administers the procurement process by establishing statewide contracts for goods and services that ensure value, provide customer satisfaction and support the socio-economic and environmental goals of the Commonwealth. OSD also provides specific operational services, including the Commonwealth Procurement Access and Solicitation System, Office of Vehicle Management, Surplus Property Program, Supplier Diversity Office, Environmentally Preferable Products (EPP) Procurement Program, Commonwealth Print Services, Special Education Pricing, Purchase-Of-Service Audit and Quality Assurance, Outreach and Training.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Operational Services Division	11,628	9,432	21,060	18,426

http://www.mass.gov/osd

Budgetary Direct Appropriations		**1,123,560**
ENHANCED VENDOR AUDITING		
1775-0106	For the operation of an enhanced vendor auditing unit within the operational services division	510,064
SUPPLIER DIVERSITY OFFICE		
1775-0200	For the operation of the supplier diversity office	613,496
Intragovernmental Service Fund		**8,647,133**
CHARGEBACK FOR PURCHASE OPERATION AND REPAIR OF STATE VEHICLES		
1775-0800	For the purchase, operation and repair of vehicles, and for the cost of the operation and maintenance of all vehicles that are leased by other agencies, including the costs of personnel Intragovernmental Service Fund ... 100%	7,647,133
CHARGEBACK FOR REPROGRAPHIC SERVICES		
1775-1000	For the provision of printing, photocopying and related graphic art or design work, including all necessary incidental expenses and liabilities Intragovernmental Service Fund ... 100%	1,000,000
Retained Revenue		**10,504,607**

STATEWIDE CONTRACT FEE

1775-0115	For the operational services division; provided, that the division may expend for the purpose of procuring, managing and administering statewide contracts an amount not to exceed $9,146,607 from revenue collected from the statewide contract administrative fee; and provided further, that for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the operational services division may incur expenses including the costs of personnel and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	9,146,607

HUMAN SERVICES PROVIDER OVERBILLING RECOVERY RETAINED REVENUE

1775-0124	The operational services division may expend for the operation of the division an amount not to exceed $500,000 from revenue recovered as a result of administrative reviews and the division's audits and reviews of health and human services providers under section 22N of chapter 7 of the General Laws; provided, the division may only retain revenues collected in excess of $100,000; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	500,000

SURPLUS SALES RETAINED REVENUE

1775-0600	The operational services division may expend for costs associated with the acquisition, warehousing, allocation and distribution of state surplus personal property and for the purchase of motor vehicles and associated administrative and personnel costs an amount not to exceed $750,000 from revenues collected from the sale of that property and surplus motor vehicles including, but not limited to, state police vehicles and vehicles from manufacturer warranties, rebates and settlements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	750,000

REPROGRAPHIC SERVICES RETAINED REVENUE

1775-0700	The operational services division may expend for printing, photocopying, related graphic art or design work and other reprographic goods and services provided to the general public an amount not to exceed $53,000 from fees charged for those goods and services	53,000

FEDERAL SURPLUS PROPERTY RETAINED REVENUE

1775-0900	For the operational services division; provided, that the division may expend not more than $55,000 in revenues collected from the sale of federal surplus property	55,000

Trust Spending **785,224**

STATEWIDE TRAINING AND RESOURCE EXPOSITION

1775-0120 451,318

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

1775-0123 8,500

UNIFIED CERTIFICATION PROGRAM TRUST

1775-2220 325,406

Public Employee Retirement Administration Commission

The Public Employee Retirement Administration Commission (PERAC) was created for and is dedicated to the oversight, guidance, monitoring and regulation of the Massachusetts Public Pension Systems. The professional, prudent and efficient administration of these systems is the public trust of PERAC and each of the 105 public pension systems for the mutual benefit of the public employees, public employers and citizens of Massachusetts. The stewardship of the public trust is for the sole purpose of providing the benefits guaranteed to the public employees who have dedicated their professional careers to the service of the people of the Commonwealth.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Public Employee Retirement Administration Commission	0	8,384	8,384	0

http://www.mass.gov/perac

Trust Spending **8,384,710**

PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

1108-6000 8,384,710

Teachers Retirement Board

The mission of the Teachers' Retirement Board is to ensure that members of the Massachusetts Teachers' Retirement System achieve and maintain a successful and secure retirement through responsible benefits administration, financial integrity and the provision of outstanding services.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue

Teachers Retirement Board	0	14,239	14,239	0

http://www.mass.gov/mtrs

Trust Spending	**14,239,215**
TEACHER PENSION PAYMENTS	
1108-1020	2,400,000
ACCOUNTING FOR PENSION PAYMENTS MADE IN EXCESS OF IRS CAP	
1108-1023	18,500
E-RETIREMENT PROJECT	
1108-2058	4,000,000
TEACHERS' RETIREMENT BOARD ADMINISTRATION	
1108-4000	7,820,715

Education

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Community Colleges	264,202	861,045	1,125,247	6,540
Department of Early Education and Care	543,338	14,465	557,803	196,918
Department of Elementary and Secondary Education	4,977,894	894,152	5,872,046	6,488
Department of Higher Education	115,528	13,589	129,117	0
Office of the Secretary of Education	30,236	34,448	64,685	0
Other State Universities and Colleges	242,594	806,519	1,049,114	4,833
University of Massachusetts	516,319	861,966	1,378,285	130,107
TOTAL	6,690,112	3,486,184	10,176,297	344,886

Historical Employment Levels

Department	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
Community Colleges	3,645	3,880	3,822	3,961	3,961
Department of Early Education and Care	178	171	176	187	187
Department of Elementary and Secondary Education	218	222	229	243	232
Department of Higher Education	42	40	67	37	37
Office of the Secretary of Education	58	60	62	83	97
Other State Universities and Colleges	3,315	3,266	3,414	3,607	3,606
University of Massachusetts	5,802	5,221	5,544	6,510	6,510
TOTAL	13,259	12,861	13,315	14,627	14,629

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

Community Colleges

The fifteen Massachusetts Community Colleges offer open access to high quality and affordable academic programs, including associate degree and certificate programs. They are committed to excellence in teaching and learning and provide academic preparation for transfer to four-year institutions, career preparation for entry into high demand occupational fields, developmental coursework and lifelong learning opportunities.

Community colleges have a special responsibility for workforce development and through partnerships with business and industry, provide job training, retraining, certification and skills improvement. In addition, they assume primary responsibility in the public system for offering developmental courses, programs and other educational services for individuals who seek to develop the skills needed to pursue college-level study or enter the workforce.

Rooted in their communities, the colleges serve as community leaders, identifying opportunities and solutions to community problems and contributing to the region's intellectual, cultural, and economic development. They collaborate with elementary and secondary education and work to ensure a smooth transition from secondary to post-secondary education. Through partnerships with baccalaureate institutions, they help to promote an efficient system of public higher education.

The community colleges offer an environment where the ideas and contributions of all students are respected. Academic and personal support services are provided to ensure that all students have an opportunity to achieve academic and career success.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Community Colleges	264,202	861,045	1,125,247	6,540

Budgetary Direct Appropriations **263,672,016**

COMMUNITY COLLEGE COLLECTIVE BARGAINING AGREEMENT RESERVE

1599-4441	For a reserve to meet the fiscal year 2015 costs of salary adjustments and other economic benefits authorized by the collective bargaining agreements with the community colleges that have not yet been ratified by the general court; provided, that no funds shall be expended from this account before ratification of the collective bargaining agreements by the general court	1,450,643

MASSACHUSETTS COMMUNITY COLLEGES

7100-4000	For funding to community college campuses in the commonwealth; provided, that funds shall be expended for the continued implementation of community college reform, for continued initiatives to strengthen the connections between the colleges, local businesses and regional workforce investment boards and to improve workforce training at the colleges; provided further, that funding shall be allocated among the campuses using the formula developed by the commissioner of higher education in consultation with the secretaries of education, labor and workforce development and housing and economic development; provided further, that the allocation of funds shall be approved by the board of higher education; provided further, that in developing the	13,172,514

allocation among campuses, the commissioner shall ensure that no campus receives less in fiscal year 2015 than in fiscal year 2014; and provided further, that up to $400,000 may be expended by the board and department of higher education on the administration of this allocation and other tasks associated with implementation of section 30 of this act

BERKSHIRE COMMUNITY COLLEGE

7502-0100	For Berkshire Community College	9,778,616

BRISTOL COMMUNITY COLLEGE

7503-0100	For Bristol Community College	18,360,614

CAPE COD COMMUNITY COLLEGE

7504-0100	For Cape Cod Community College	11,014,636

GREENFIELD COMMUNITY COLLEGE

7505-0100	For Greenfield Community College	9,707,318

HOLYOKE COMMUNITY COLLEGE

7506-0100	For Holyoke Community College	18,878,351

MASSACHUSETTS BAY COMMUNITY COLLEGE

7507-0100	For Massachusetts Bay Community College	14,861,541

MASSASOIT COMMUNITY COLLEGE

7508-0100	For Massasoit Community College	19,760,055

MOUNT WACHUSETT COMMUNITY COLLEGE

7509-0100	For Mount Wachusett Community College	13,146,299

NORTHERN ESSEX COMMUNITY COLLEGE

7510-0100	For Northern Essex Community College	18,366,306

NORTH SHORE COMMUNITY COLLEGE

7511-0100	For North Shore Community College, including the post-secondary programs of the Essex Agricultural and Technical Institute operated by North Shore Community College	20,144,983

QUINSIGAMOND COMMUNITY COLLEGE

7512-0100	For Quinsigamond Community College	18,064,014

SPRINGFIELD TECHNICAL COMMUNITY COLLEGE

7514-0100	For Springfield Technical Community College	23,665,164

ROXBURY COMMUNITY COLLEGE

7515-0100	For Roxbury Community College	10,814,484

MIDDLESEX COMMUNITY COLLEGE

7516-0100	For Middlesex Community College	20,631,044

BUNKER HILL COMMUNITY COLLEGE

7518-0100	For Bunker Hill Community College	21,855,434

Retained Revenue **529,843**

REGGIE LEWIS TRACK AND ATHLETIC CENTER RETAINED REVENUE

7515-0121	For the operation of the Reggie Lewis Track and Athletic Center, Roxbury Community College may expend an amount not to exceed $529,843 from fees and rentals generated from track meets, conferences, meetings and other athletic events held at the center	529,843

Trust Spending **861,045,706**

BCC - ENDOWMENTS

7502-2200	7,000

BCC - OTHER TRUST FUNDS

7502-2400	9,050,000

BCC - PELL GRANTS

7502-2500	4,040,700

BCC - COLLEGE WORK STUDY FEDERAL

7502-2501	83,340

BCC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY

7502-2502	68,500

OUT OF STATE TUITION

7502-8788	55,000

BCC - TRUST FUND PAYROLL

7502-9703	2,243,000

BCC - CHARGEBACK ADMINISTRATION	
7502-9707	61,375
BCC - MISCELLANEOUS GRANT FUNDS	
7502-9709	2,081,741
BCC - BAY STATE SKILLS GRANT PROGRAM /INTERCEPTS	
7502-9729	91,538
BRC - AGENCY FUNDS - SCHOLARSHIP	
7503-2228	8,936
BRC - PAYROLL CLEARING	
7503-4000	14,942,551
BRC - TRUST DISBURSEMENTS	
7503-4111	17,639,403
BRC - STUDENT ACTIVITY FEES	
7503-4121	3,155,003
BRC - AGENCY FUNDS	
7503-4131	6,093
BRC - OVERHEAD GRANT TRUST	
7503-6111	2,821,011
BRC - UPWARD BOUND	
7503-6114	250,693
BRC - SPECIAL GRANTS	
7503-6121	4,000,000
BRC - SPECIAL SERVICES	
7503-6131	174,895
BRC - TITLE III STRENGTHENING INSTITUTIONS	
7503-6160	236,999
BRC - DEPARTMENT OF EDUCATION GRANTS	
7503-6200	2,770,160

BRC - OVERHEAD GRANT EXPENSE TRUST	
7503-6551	1,342,687
BRC - STATE DEPARTMENT OF EDUCATION GRANTS	
7503-6553	724,285
BRC - OUT OF STATE TUITION BRC	
7503-8787	94,300
OUT OF STATE TUITION	
7503-8788	94,300
CCC - TRUST FUND PAYROLL	
7504-0001	9,737,820
CCC - TRUST FUNDS	
7504-4000	18,101,361
CCC - CAPE COD COMMUNITY COLLEGE PELL GRANTS	
7504-4003	5,127,135
CCC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT - CAPE COD CC	
7504-4004	86,550
CCC - CAPE COD COMMUNITY COLLEGE WORK STUDY	
7504-4005	69,562
CCC - STUDENT SUPPORT SERVICES	
7504-4009	304,388
CCC - CAPE COD COMMUNITY COLLEGE OUT OF STATE TUITION	
7504-8787	76,128
GCC - COLLEGE WORK STUDY	
7505-0501	148,196
GCC - PELL GRANTS	
7505-0502	4,081,920
GCC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY	

7505-0503	66,995
GCC - NON-APPROPRIATED FUNDS	
7505-0799	5,766,880
GCC - OVERHEAD GRANT EXPENSE TRUST	
7505-6551	7,517,201
GCC - GREENFIELD COMMUNITY COLLEGE-OTHER FEDERAL GRANTS REPORT	
7505-7128	484,526
GCC - OUT OF STATE TUITION - GREENFIELD COMMUNITY COLLEGE	
7505-8787	100,000
HCC - OTHER FUNDS	
7506-0001	23,842,109
HCC - INSTRUCTIONAL ASSISTANCE	
7506-0008	7,448,792
HCC - CHARGEBACK	
7506-0012	7,712,375
HCC - STUDENT ACTIVITY AGENCY FUNDS	
7506-0017	571,880
OUT OF STATE TUITION	
7506-8788	49,131
MBC - OTHER TRUST FUNDS	
7507-6553	58,000,000
MBC - PELL GRANT PROGRAM	
7507-6554	6,200,000
MBC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY	
7507-6556	84,000
MBC - COLLEGE WORK STUDY	
7507-6558	78,000
MBC - TRUST FUND PAYROLL	

7507-6561	14,000,000
MAS - TRIO-STUDENT SUPPORT SERVICES	
7508-6053	850,000
MAS - AUXILIARY FUNDS	
7508-6054	1,100,000
MAS - PELL GRANT	
7508-6101	11,500,000
MAS - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	
7508-6102	140,000
MAS - COLLEGE WORK STUDY PROGRAM	
7508-6103	130,000
NATIONAL SCIENCE FOUNDATION ATE PROGRAM MAS	
7508-6106	111,467
MAS - OPERATING FUND	
7508-6125	45,000,000
MAS - AGENCY FUNDS	
7508-6190	350,000
MAS - GRANT ACTIVITY	
7508-6199	3,620,992
MAS - DIRECT LENDING	
7508-7144	5,800,000
OUT OF STATE TUITION	
7508-8788	50,000
MWC - OVERHEAD GRANT EXPENSE TRUST	
7509-6551	303,114
MWC - DEPARTMENT OF EDUCATION FEDERAL GRANT ALLOCATION PAYROLL	
7509-6709	1,056,731

MWC - TALENT SEARCH - MOUNT WACHUSETT COMMUNITY COLLEGE	
7509-8404	6,925
MWC - OUT OF STATE TUITION MWC	
7509-8787	60,000
MWC - DAY TRUST FUNDS	
7509-9200	37,683,161
MWC - GRANTS	
7509-9800	195,583
MWC - NON-FEDERAL GRANTS	
7509-9802	658,852
MWC - DIVISION OF CONTINUING EDUCATION TRUST	
7509-9900	201,969
MWC - DCE TRUST FUND	
7509-9902	8,900,270
MWC - COLLEGE DAY TRUST PAYROLL	
7509-9903	6,983,896
NEC - NORTHERN ESSEX COMMUNITY COLLEGE GUARANTEED STUDENT LOAN	
7510-7048	10,074,999
NEC - NORTHERN ESSEX COMMUNITY COLLEGE FINANCIAL AID TRUST	
7510-7100	1,728,765
NEC - NORTHERN ESSEX COMMUNITY COLLEGE COLLEGE WORK STUDY	
7510-7120	162,490
NEC - NORTHERN ESSEX COMMUNITY COLLEGE PELL GRANTS	
7510-7121	14,176,421
NEC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	
7510-7122	194,381
NEC - ALL COLLEGE PURPOSE TRUST FUND	
7510-8000	27,416,776

NEC - ENDOWMENT SCHOLARSHIP TRUST	
7510-8900	51,241
NSC - GENERAL STUDENT FEE TRUST - CHARGEBACKS	
7511-1961	131,014
NSC - STUDENT ACTIVITIES	
7511-1963	16,000
NSC - STUDENT ACTIVITIES	
7511-1964	140,679
NSC - GENERAL STUDENT FEE TRUST	
7511-1965	16,244,780
NSC - GENERAL STUDENT FEE TRUST	
7511-1966	25,743,753
NSC - EDUCATIONAL RESERVE AND DEVELOPMENT	
7511-1971	689,045
NSC - EDUCATIONAL RESERVE AND DEVELOPMENT	
7511-1972	1,116,889
NSC - BOOKSTORE	
7511-1973	3,427,523
NSC - BOOKSTORE	
7511-1974	521,959
NSC - ALL COLLEGE PURPOSE TRUST	
7511-1975	14,705
NSC - PELL GRANT	
7511-1977	13,501,719
NSC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	
7511-1978	146,493
NSC - COLLEGE WORK STUDY PROGRAM	

7511-1979	141,400
NSC - AGENCY FUNDS ACCOUNT	
7511-1980	11,229,686
NSC - STATE STUDENT AID	
7511-1981	1,080,768
NSC - WORK STUDY PAYROLL COLLEGE TRUST	
7511-1983	154,137
NSC - DEPARTMENT OF EDUCATION GRANTS	
7511-6510	1,012,106
NSC - DEPARTMENT OF EDUCATION GRANTS	
7511-6511	2,124,658
NSC - OVERHEAD EXPENSE ACCOUNT FOR FEDERAL	
7511-6551	6,671
NSC - OVERHEAD TRUST	
7511-6552	33,315
OUT OF STATE TUITION	
7511-8788	185,023
QCC - STUDENT ACTIVITY TRUST FUND	
7512-6524	27,642,113
QCC - COMMUNITY COLLEGE TRUST	
7512-6551	472,546
QCC - PELL PROGRAM FUND	
7512-6601	15,511,293
QCC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	
7512-6602	195,140
QCC - COLLEGE WORK STUDY PROGRAM FUND	
7512-6603	198,229
QCC - TRUST FUNDS	

7512-6620	54,590,780
QCC - AGENCY FUNDS	
7512-6640	751,723
OUT OF STATE TUITION	
7512-8788	137,971
QCC - COMMUNITY COLLEGE CENTER	
7512-9703	216,047
RCC - TEACHING LEARNING CENTER	
7515-0910	33,491
RCC - OUT OF STATE TUITION - ROXBURY COMMUNITY COLLEGE	
7515-8787	44,844
RCC - DIVISION OF EXTENDED EDUCATION	
7515-9003	4,014,775
RCC - ALL COLLEGE PURPOSE TRUST FUND	
7515-9005	3,485,141
RCC - COLLEGE WORK STUDY PROGRAM	
7515-9101	99,637
RCC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY	
7515-9102	253,765
RCC - PELL GRANT	
7515-9103	5,135,211
RCC - MASSACHUSETTS STATE SCHOLARSHIP PROGRAM	
7515-9104	804,494
RCC - ROXBURY COMMUNITY COLLEGE DIRECT FEDERAL REVENUE	
7515-9119	7,846,749
RCC - DISBURSEMENT ACCOUNT	
7515-9135	10,412,615

RCC - INVESTMENT ACCOUNT	
7515-9147	6,475,000
RCC - CAMPUS MANAGED GRANTS	
7515-9149	1,126,890
MCC - OTHER NON-APPROPRIATED TRUSTS	
7516-2000	39,500,000
MCC - AGENCY FUNDS	
7516-2075	8,200,000
MCC - PELL GRANTS	
7516-2225	12,300,000
MCC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY	
7516-2325	198,879
MCC - COLLEGE WORK STUDY	
7516-2350	148,985
MCC - TALENT SEARCH	
7516-2375	311,650
MCC - COMMON GROUND IDENTITY AND COMMUNITY	
7516-2425	2,600,000
MCC - STUDENT SUPPORT SERVICES	
7516-2450	311,328
MCC - ADVANCED BIOTECHNOLOGY EDUCATION PROJECT	
7516-2475	15,750
MCC - CAREER PATHWAYS - MIDDLESEX COMMUNITY COLLEGE	
7516-2476	6,400,000
MCC - UPWARD BOUND PROGRAM	
7516-2485	236,925
MCC - OVERHEAD GRANT EXPENSE TRUST	
7516-6551	680,000

MCC - MIDDLESEX COMMUNITY COLLEGE BENEFITED EMPLOYEES	
7516-6553	13,500,000
MCC - MIDDLESEX COMMUNITY COLLEGE NON-BENEFITED EMPLOYEES	
7516-6554	12,800,000
MCC - MIDDLESEX COMMUNITY COLLEGE CHARTER SCHOOL	
7516-6555	865,020
OUT OF STATE TUITION	
7516-8788	168,000
BHC - PROGRAM DEVELOPMENT	
7518-6119	4,000,000
BHC - PROGRAM DEVELOPMENT	
7518-6120	4,700,000
BHC - FEDERAL STUDENT AID - PELL	
7518-6121	27,500,000
BHC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	
7518-6122	430,000
BHC - FEDERAL COLLEGE WORK STUDY	
7518-6128	370,000
BHC - GENERAL COLLEGE TRUST	
7518-6300	36,000,000
BHC - GENERAL COLLEGE TRUST	
7518-6301	47,000,000
BHC - CUSTODIAL ACCOUNTS BHC	
7518-6321	10,000,000
BHC - FEDERAL COLLEGE WORK STUDY	
7518-6322	16,900
BHC - FEDERAL NURSING GRANT	

7518-6323	275,000
OUT OF STATE TUITION	
7518-8788	1,200,000

Department of Early Education and Care

The Massachusetts Department of Early Education and Care provides the foundation that supports all children in their development as lifelong learners and contributing members of the community and supports families in their essential work as parents and caregivers.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Early Education and Care	543,338	14,465	557,803	196,918

http://www.mass.gov/eec

Budgetary Direct Appropriations **543,138,446**

DEPARTMENT OF EARLY EDUCATION AND CARE ADMINISTRATION

3000-1000	For the administration of the department of early education and care and the costs of field operations and licensing provided through the department; provided, that notwithstanding chapter 66A of the General Laws, the department of early education and care, the child care resource and referral agencies, the department of elementary and secondary education, the department of transitional assistance, the department of children and families, the department of housing and community development, the children's trust fund, and the department of public health, specifically early intervention, may share with each other personal data regarding the parents and children who receive services provided under early education and care programs administered by the commonwealth for waitlist management, program implementation and evaluation, reporting and policy development purposes; provided further, that the department of early education and care shall provide the caseload forecasting office with enrollment data and any other information pertinent to caseload forecasting that is requested by the office on a monthly basis; and provided further, that the information is provided in a manner that meets all applicable federal and state privacy and security requirements	13,666,015

ACCESS MANAGEMENT

3000-2000	For regional administration and coordination of resource and referral services; provided, that services shall focus on ensuring families have access to high quality information, resources and referrals that meet their specific needs and are educated regarding cost, quality and availability of early education and out of school time care and that provider development and engagement services support intentional, coordinated and measureable efforts that are aligned with the Massachusetts Quality Rating and Improvement System (QRIS) and ensure provider access to training and technical assistance that links to the department's licensing requirements and standards; and provided further, that	5,873,862

funding for activities shall include, but not be limited to, program coordination and support, voucher management for income eligible families and families referred by the department of transitional assistance, outreach to hard-to-reach populations, intake and eligibility services for families seeking financial assistance to enroll in early education and out of school time programs and resource and referral for families with disabilities in child care programs

CHILDREN'S TRUST FUND OPERATIONS

3000-2050	For the administration of the Children's Trust Fund; provided, that the department shall not exercise any supervision or control with respect to the board of the trust fund	1,086,317

SUPPORTIVE CHILD CARE

3000-3050	For early education and care for families referred by the department of children and families; provided, that funds may be used to provide services during a transition period for families upon closure of their case; provided further, that foster families identified by the department of children and families who would benefit from supportive child care services may also receive funding from this item; provided further, that the department of children and families shall work with the department of early education and care to maintain a centralized waiting list to detail the children eligible for services from this item; and provided further, that the commissioner of early education and care may transfer funds to this item from items 3000-1000, 3000-4050 and 3000-4060, as necessary, pursuant to an allocation plan, which shall detail by object class the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means 30 days before the transfer	81,241,142

BIRTH THROUGH PRE SCHOOL

3000-4040	For fiscal year 2015 costs associated with the phased-in provision of universal access to high quality early education programs for all infants, toddlers, and preschool age children on the wait list for services maintained by the department under item 3000-4060; provided, that services shall be provided through vouchers within a publicly funded, mixed delivery system; provided further, that a key goal of that system shall be contributing to school readiness and third grade reading proficiency; provided further, that the department shall collaborate with the department of elementary and secondary education in establishing standards that ensure such school readiness and proficiency by third grade; provided further, that the department shall promote high quality education and care by setting voucher rates and other requirements under this program using the Quality Rating Improvement System; provided further, that the department shall provide monthly updates to the secretary of administration and finance, the house and senate committees on ways and means, and the house and senate chairs of the joint committee on education, on the number of infants, toddlers, and children of preschool age provided services by this appropriation, the quality ratings of the placements provided, the number of infants, toddlers, and children of preschool age found ineligible for services and removed from the wait list during the validation process, the number of infants, toddlers, and children of preschool age added to the wait list during the previous month, and the net change to the wait list over that month; and provided further, that the department shall work jointly with the department of elementary and secondary education and the chief information	15,000,000

officer of the secretariat of education to ensure longitudinal analysis of the educational efficacy of the early education services provided through this account and the success of children so served at increasing school readiness and attaining reading proficiency by third grade

TEMPORARY ASSISTANCE FOR NEEDY FAMILY RELATED CHILD CARE

3000-4050	For financial assistance for families currently involved with or transitioning from Temporary Assistance to Needy Families to enroll in an early education and care program; provided, that early education and care shall be available to former participants who are working for up to 1 year after termination of their TANF benefits; provided further, that all early education and care providers which are part of a public school system shall be required to accept vouchers funded by this item; provided further, that the department may provide early education and care benefits to parents who are under 18 years of age, who are currently enrolled in a job training program and who would qualify for benefits under chapter 118 of the General Laws but for the deeming of the grandparents' income; provided further, that all teens eligible for year-round, full-time early education and care services shall be participating in school, education, work and training-related activities or a combination thereof for at least the minimum number of hours required by regulations; and provided further, that the department may provide early education and care benefits to certain other former TANF recipients who are participating in education or training in compliance with regulations from the department of transitional assistance; and provided further, that the commissioner of early education and care may transfer funds to this item from items 3000-1000 and 3000-4060, as necessary, pursuant to an allocation plan, which shall detail by object class the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means at least 30 days before the transfer	136,549,668

CHILD CARE ACCESS

3000-4060	For income-eligible early education and care programs; provided, that teen parents at risk of becoming eligible for transitional aid to families with dependent children may be paid from this item; provided further, that informal early education and care benefits for families meeting income-eligibility criteria may be funded from this item; provided further, that not more than $2 per child per hour shall be paid for the services; provided further, that early education and care slots funded from this item shall be distributed geographically in a manner that provides fair and adequate access to early education and care for all eligible individuals; provided further, that the department may expend funds from this item on grants to support inclusive learning environments; provided further, that the commissioner of early education and care may transfer funds to this item from items 3000-1000, 3000-3050 and 3000-4050, as necessary, pursuant to an allocation plan, which shall detail by object class the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means at least 10 days before the transfer; provided further, that this plan shall be filed with the house and senate chairs of the joint committee on education, the chairs of the house and senate committees on ways and means and the secretary of administration and finance; and provided further, that any payment made under any such grant with a school district shall be deposited with the treasurer of such city, town or regional school district and held as a separate account and shall be expended by the school committee of such city, town or regional school district without municipal appropriation, notwithstanding any general or special law to the contrary	241,894,678

GRANTS TO HEAD START PROGRAMS

3000-5000	For grants to head start programs; provided, that funds from this item may be expended on early head start programs	8,100,000

K1 CLASSROOM GRANT PROGRAM

3000-5025	For grants to cities, towns, regional school districts and educational collaboratives to provide educational opportunities on a voluntary basis to 4-year-olds in the district through the creation of Pre-Kindergarden classrooms; provided, that guidelines and applications for this funding shall be developed jointly by the departments of early education and care and elementary and secondary education, and shall include quality standards which shall ensure school readiness and third grade reading proficiency for students in Pre-Kindergarden classrooms; provided further, that said standards shall include but not be limited to, teacher qualifications, curriculum standards, ideal class size, and any other best practices that will help ensure quality; provided, that said grants shall be approved jointly by the commissioners of early education and care and elementary and secondary education; provided further, that preference may be given in awarding these funds to Gateway Cities, level 3 and level 4 schools, and said awards shall maximize, as far as is feasible, both geographic and demographic diversity; provided further, that preference shall be given to innovative, collaborative proposals jointly proposed by school districts, private providers, human service agencies, and local and regional non-profits that ensure Pre-Kindergarden classrooms are established with appropriate wrap-around child care and human services; and provided further, that funds distributed from this item shall be deposited with the treasurer of that city, town, regional school district or educational collaborative and held in a separate account and shall be expended by the school committee of the city, town, regional school district or educational collaborative without further appropriation, notwithstanding any general or special law to the contrary	2,000,000

UNIVERSAL PRE-KINDERGARTEN

3000-5075	For the Massachusetts Universal Pre-Kindergarten Program; provided, that funds from this item shall be expended on grants to improve the quality of and expand access to preschool programs and services to children from the age of 2 years and 9 months until they are kindergarten eligible; provided further, that in awarding grant funds under this program, preference shall be given to establishing preschool classrooms in towns and cities with schools and districts at risk of or determined to be underperforming under sections 1J and 1K of chapter 69 of the General Laws, schools and districts which have been placed in the accountability status of identified for improvement, corrective action, or restructuring under departmental regulations or which have been designated commonwealth priority schools or commonwealth pilot schools under said regulations, schools or districts with a high percentage of students scoring in levels 1 and 2 on the Massachusetts Comprehensive Assessment System (MCAS) exams or programs which serve children not less than 50 per cent of whom are from families earning at or below 85 per cent of the state median income; provided further, that funds may also be used to enhance community-wide capacity building efforts within statewide parameters established by the board; provided further, that any newly-funded programs designated as Massachusetts Universal Pre-Kindergarten Program participants shall fall within the quality standards established by the QRIS; provided further, that programs receiving grant funds may use the funds to enhance teacher and staff quality and compensation, enhance program quality through participation in the QRIS, enhance program ability to interpret and use assessment data effectively, enhance developmentally-appropriate	7,500,000

practices, incorporate ancillary services into the program, facilitate or provide access to wrap-around services for working families or increase capacity to expand access to age-eligible children on the centralized waitlist maintained by the department; provided further, that preference shall be given in awarding grants to those programs which demonstrate affordability for middle class and working class parents according to standards to be developed by the department; and provided further, that any payment made under any such grant with a school district shall be deposited with the treasurer of such city, town or regional school district and held as a separate account and shall be expended by the school committee of such city, town or regional school district without municipal appropriation, notwithstanding any general or special law to the contrary

EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES

3000-6075	For early childhood mental health consultation services in early education and care programs in the commonwealth; provided, that preference shall be given to those services designed to limit the number of expulsions and suspensions from these programs; and provided further, that eligible recipients for such grants may include municipal school districts, regional school districts, educational collaboratives, head start programs, licensed child care providers, child care resource and referral centers and other qualified entities	750,000

CHILDREN'S TRUST FUND

3000-7000	For the operation of the Children's Trust Fund, including parental education and home visiting programs for at-risk newborns; provided, that if the appropriation is sufficient, services may be made available to all parents under 21 years of age; provided further, that the department shall collaborate with the Children's Trust Fund, when appropriate, to coordinate services provided through this item with services provided through item 3000-7050 to ensure that parents receiving services through this item are aware of all opportunities available to them and their children through the department; and provided further, that priority for services shall be given to low-income parents	10,511,874

SERVICES FOR INFANTS AND PARENTS

3000-7050	For grants to provide coordinated family and community engagement services at the local level; provided, that services may include, but not be limited to, individual or community-wide early literacy activities, family education and engagement initiatives, coordination of services among community-based programs serving families, collaborative activities among and between public schools or community-based early education and care providers and families; provided further, that supports funded through this item shall be provided to improve the quality of practice of individual providers and to align programs with the QRIS; provided further, that family and community engagement activities funded through this item shall provide comprehensive support services for children ages birth to third grade through family support programming and referrals to comprehensive service providers; provided further, that the department shall, to the maximum extent feasible, coordinate services provided through this item with services provided through item 3000-7000 in order to ensure that parents receiving services through this item are aware of all opportunities available to them and their children through the department; provided further, that grants funded through this item shall be in alignment with the quality requirements of the Massachusetts Universal Pre-Kindergarten Program and the QRIS; provided further, that the department shall take steps to streamline activities and programs funded through this item; provided further, that funds may be expended for the home-based	18,164,890

parenting, family literacy and school readiness program known as the parent-child home program; and provided further, that the department may expend funds from the item on grants for supplemental services for children with individualized education plans

REACH OUT AND READ

3000-7070	For Reach Out and Read, a research-proven, pediatric literacy intervention program, which trains doctors and nurse practitioners to provide advice to parents on reading aloud to children and books for children living in poverty and in underperforming school districts through programs established in community health centers, medical practices and hospitals; provided, that the funds distributed through Reach Out and Read shall be contingent upon a match of not less than $1 in private or corporate contributions for every $1 in state grant funding; and provided further, that Reach Out and Read shall issue a report to the department, house and senate committees on ways and means and the joint committee on education, no later than February 15, 2015 detailing program success in meeting measurable goals and benchmarks	800,000

Federal Grant Spending **14,260,288**

HEAD START COLLABORATION

3000-0707	For the purposes of a federally funded grant entitled, Head Start Collaboration	175,000

HEAD START

3000-0708	For the purposes of a federally funded grant entitled, FY07 Head Start	171,239

RACE TO THE TOP EARLY LEARNING CHALLENGE

3000-2010	For the purposes of a federally funded grant entitled, Race to the Top Early Learning Challenge	13,358,802

CHILD ABUSE PREVENTION

3000-9002	For the purposes of a federally funded grant entitled, Child Abuse Prevention	555,246

Retained Revenue **200,000**

EEC CONTINGENCY CONTRACT RETAINED REVENUE

3000-7040	For the department of early education and care, which may expend not more than $200,000 for contingency fee contracts related to pursuing federal reimbursement or avoiding costs in its capacity as the single state agency under Title IV-E of the Social Security Act; provided, that notwithstanding any general or special law or regulation to the contrary, these contingency contracts shall not exceed 3 years except with prior review and approval by the executive office for administration and finance	200,000

Trust Spending **205,120**

HELP ME GROW EXPENDABLE TRUST	
3000-0008	6,628
CHILDREN'S TRUST	
4130-0009	10,000
LICENSE PLATE QUALITY	
4130-2900	188,492

Department of Elementary and Secondary Education

The Department of Elementary and Secondary Education (ESE) is committed to preparing all students for success in the world that awaits them after high school. Whether you are a student, parent, educator, community leader, taxpayer, or other stakeholder interested in education, we invite you to join us in this endeavor.

We are guided by this mission...

"To strengthen the Commonwealth's public education system so that every student is prepared to succeed in postsecondary education, compete in the global economy, and understand the rights and responsibilities of American citizens, and in so doing, to close all proficiency gaps."

And by these goals...

* Strengthen curriculum, instruction, and assessment
* Improve educator effectiveness
* Turn around the lowest performing districts and schools
* Use data and technology to support student performance

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Elementary and Secondary Education	4,977,894	894,152	5,872,046	6,488

http://www.mass.gov/doe

Budgetary Direct Appropriations		**4,976,087,508**
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION		
7010-0005	For the operation of the department of elementary and secondary education	13,258,242
PROGRAMS TO ELIMINATE RACIAL IMBALANCE - METCO		
7010-0012	For grants to cities, towns and regional school districts for payments of certain costs and related expenses for the program to eliminate racial imbalance established under section 12A of chapter 76 of the General Laws; provided,	18,642,582

that funds shall be made available for payment for services rendered by METCO, Inc. and Springfield public schools

LITERACY PROGRAMS

7010-0033	For consolidated literacy programs and grants to cities, towns and regional school districts; provided, that evaluations shall be compared to measurable goals and benchmarks that shall be developed by the department; provided further, that this program shall provide ongoing documentation and evaluation of results; provided further, that Bay State Reading Institute, Inc, shall be an eligible applicant for these funds; and provided further, that funds may be expended for this purpose through August 31 of the following fiscal year	3,050,000

SCHOOL TO CAREER CONNECTING ACTIVITIES

7027-0019	For school-to-career connecting activities; provided, that the board of elementary and secondary education, in cooperation with the department of workforce development and the state workforce investment board, may establish and support a public-private partnership to link high school students with economic and learning opportunities on the job as part of the school-to-work transition program; provided further, that this program may include the award of matching grants to workforce investment boards or other local public-private partnerships involving local community job commitments and work site learning opportunities for students; provided further, that the grants shall require at least a 200 per cent match in wages for the students from private sector participants; provided further, that the program shall include, but not be limited to, a provision that business leaders commit resources to pay salaries, provide mentoring and instruction on the job, and work closely with teachers; and provided further, that public funds shall assume the costs of connecting schools and businesses to ensure that students serve productively on the job	2,750,000

ENGLISH LANGUAGE ACQUISITION

7027-1004	For English language acquisition professional development to improve the academic performance of English language learners and effectively implement sheltered English immersion as outlined in chapter 71A of the General Laws; provided, that funds may be expended for the RE-TELL initiative; and provided further, that funds may be expended for this purpose through August 31 of the following fiscal year.	3,372,030

SCHOOL-AGE IN INSTITUTIONAL SCHOOLS AND HOUSES OF CORRECTION

7028-0031	For the expenses of school-age children in institutional schools under section 12 of chapter 71B of the General Laws; provided, that the department may provide special education services to eligible inmates in county houses of correction	8,019,607

KINDERGARTEN EXPANSION GRANTS

7030-1002	For kindergarten expansion grants to provide awards to encourage the transition of half-day classrooms into full-day kindergarten classrooms, and to continue quality enhancement of existing full-day kindergarten classrooms; provided, that the department shall administer the grant program with the primary purpose of encouraging the voluntary expansion of high quality, full-day kindergarten education; provided further, that priority shall be given to transition grants that expand full-day classrooms in districts and schools without full-day classrooms in fiscal year 2014, without sufficient classrooms to provide a slot for all eligible children seeking one, and for districts currently	27,048,947

charging a fee for full-day kindergarten which agree to provide the service for free, and for continuation grants for classrooms whose student population has not yet been included in the October 1 full-day kindergarten enrollment count under chapter 70 of the General Laws; provided further, that continuation quality enhancement grants for classrooms whose student population has been included in the October 1 headcount for purposes of calculating aid under chapter 70 shall not be made until all qualified and eligible applicants for transition grants and year 1 continuation grants under the previous criteria have been awarded; provided, further, that preference shall be given to Level 3 and 4 schools, to schools and districts at risk of or determined to be underperforming under sections 1J and 1K of chapter 69 of the General Laws, to schools and districts in levels 4 or 5, to schools and districts with high percentages of students scoring in levels 1 or 2 on the Massachusetts Comprehensive Assessment System exam, and school districts which serve free or reduced lunch to at least 35 per cent of its students, as determined by the department based on available data; provided further, that any grant funds distributed from this item shall be deposited with the treasurer of the city, town or regional school district and held in a separate account and, notwithstanding any general or special law to the contrary, shall be expended by the school committee of the city, town or regional school district without further appropriation; provided further, that this program shall supplement and shall not supplant currently funded local, state and federal programs at the school or district; provided further, that not later than November 17, 2014, the department shall report to the house and senate committees on ways and means on the total number of grants requested and awarded; provided further, that the report shall detail common factors associated with both successful and unsuccessful applications, shall discuss statewide impediments and shall include the total number of full-day and half-day kindergarten classrooms projected to be in operation in public schools in fiscal year 2015; provided further, that all kindergarten programs previously funded through community partnership councils at the department of early education and care may receive grants from this item; and provided further, that no funds shall be expended for personnel costs

ADULT BASIC EDUCATION

7035-0002	For grants to cities, towns, regional school districts and educational collaboratives for programs to provide and strengthen basic educational attainment and work-related programs in reading, writing and mathematics at adult learning centers, including grants to public and non-public entities; provided, that additional funds available through this account in fiscal year 2015 shall be available exclusively for the purpose of providing services to adult English language learners; and provided further, that funds distributed from this item shall be deposited with the treasurer of that city, town, regional school district or educational collaborative and held in a separate account and shall be expended by the school committee of the city, town, regional school district or educational collaborative without further appropriation, notwithstanding any general or special law to the contrary	30,024,160

TRANSPORTATION OF PUPILS - REGIONAL SCHOOL DISTRICTS

7035-0006	For reimbursements to regional school districts for the transportation of pupils; provided, that notwithstanding any general or special law to the contrary, the commonwealth's obligation for those reimbursements shall not exceed the amount appropriated in this item	51,521,000

HOMELESS STUDENT TRANSPORTATION

7035-0008	For reimbursements to cities, towns and regional school districts for the cost of transportation of nonresident pupils as required by the federal McKinney-Vento act; provided, that the board of elementary and secondary education shall promulgate regulations for the determination of these reimbursements; and provided further, that the commonwealth's obligation shall not exceed the amount appropriated in this item	7,350,000

ADVANCED PLACEMENT MATH AND SCIENCE PROGRAMS

7035-0035	For implementation of a competitively bid, statewide performance-based, integrated program to increase participation and performance in advanced placement courses, particularly among underserved populations, to prepare students for college and career success in science, technology, engineering and mathematics; provided, that these funds shall support all of the following program elements, without exception, for each school: open access to courses, equipment and supplies for new and expanded advanced placement courses, support for the costs of advanced placement exams and support for student study sessions; provided further, that these funds support teacher professional development, including a College Board endorsed advanced placement summer institute for math and science advanced placement teachers; provided further, that such program shall provide a matching amount of at least $1,000,000 in private funding for direct support of teachers and other uses; provided further, that the program be chosen through a single competitive process and the funds disbursed by the beginning of each school year to cover costs expended between August 1 and July 31; provided further, that this program shall work in conjunction with an existing, separately funded statewide pre-advanced placement program; and provided further, that the department shall deliver to the legislature an independent evaluation of these programs and their impact on student achievement, particularly as they relate to closing achievement gaps.	2,000,000

SCHOOL LUNCH PROGRAM

7053-1909	For reimbursements to cities and towns for partial assistance in the furnishing of lunches to school children, including partial assistance in the furnishing of lunches to school children under chapter 538 of the acts of 1951, and for supplementing funds allocated for the special milk program; provided, that notwithstanding any general or special law to the contrary, the school lunch payments shall not exceed, in the aggregate, the required state revenue match contained in Public Law 79-396, as amended, cited as the National School Lunch Act, and in the regulations implementing the act.	5,426,986

SCHOOL BREAKFAST PROGRAM

7053-1925	For the school breakfast program for public and non-public schools and for grants to improve summer food programs during the summer school vacation period and for supplemental reimbursement, including reimbursement for those elementary schools mandated to serve breakfast under section 1C of chapter 69 of the General Laws; provided, that subject to regulations of the board that specify time and learning standards, universal breakfasts shall be served during regular school hours; and provided further, that nothing in the universal school breakfast program shall give rise to enforceable legal rights in any party or enforceable entitlement to services	4,321,324

CHAPTER 70 PAYMENTS TO CITIES AND TOWNS

7061-0008	For school aid to cities, towns, regional school districts, counties maintaining agricultural schools and independent vocational or agricultural and technical	4,400,696,186

schools to be distributed under section 3 of this act

CIRCUIT BREAKER - REIMBURSEMENT FOR SPECIAL EDUCATION RESIDENT

7061-0012	For reimbursements to school districts and direct payments to service providers for special education costs under section 5A of chapter 71B of the General Laws	252,513,276

EDUCATIONAL QUALITY AND ACCOUNTABILITY

7061-0029	For the office of school and district accountability, established in section 55A of chapter 15 of the General Laws	985,749

FINANCIAL LITERACY PROGRAM

7061-0928	For a competitive grant program to promote financial literacy; provided, that the program shall equip students with the knowledge and skills needed to enable students to make critical decisions regarding personal finances; provided further, that the department of elementary and secondary education shall develop a 3 year pilot program for 10 public high schools on financial literacy education for implementation for the school year beginning in 2014; and provided further, that the pilot program shall be a competitive grant process for high schools serving gateway municipalities, as defined in section 3A of chapter 23A of the General Laws	250,000

CHARTER SCHOOL REIMBURSEMENT

7061-9010	For the current fiscal year, reimbursements to certain cities, towns and regional school districts of charter school tuition and the per pupil capital needs component included in the charter school tuition amount for commonwealth charter schools, as calculated under subsections (ff) and (gg) of section 89 of chapter 71 of the General Laws; provided, that notwithstanding said subsection (ff) of said section 89 of said chapter 71 or any other general or special law to the contrary, the per pupil capital needs component of the commonwealth charter school tuition rate for fiscal year 2015 shall be $893; and provided further, that if the amount appropriated is insufficient to fully fund all reimbursements required by section 89, the department shall fully reimburse the cost of the per pupil capital needs component and shall pro-rate the tuition reimbursements calculated under said subsection (gg) of said section 89 of said chapter 71	75,000,000

INNOVATION SCHOOLS

7061-9011	For competitive grants to school districts for the planning, implementation and enhancement of Innovation Schools, under in section 92 of chapter 71 of the General Laws, and for targeted, locally developed, site-based innovation and intervention in Level 3 schools as provided below; provided, that in the case of planning grants, applications shall have received approval of the Innovation School prospectus from the screening committee; provided further, that in the case of implementation grants, the applicant shall have received final approval of the Innovation School from the local school committee; provided further, that Innovation Schools looking to enhance their Innovation School plans shall have demonstrated that the program is meeting the school's measureable annual goals and has a compelling plan for enhancing their Innovation School plan; provided further, that priority shall be given to schools proposed in level 3 and 4 districts; provided further, that up to $500,000 may be expended for innovation school activity focused on extending learning time in eligible schools; provided further, that preference shall be given to schools which	4,604,123

provide a coherent plan to use extended time to ensure a robust and balanced curriculum of literacy and literature, numeracy, STEM, civics education, and humanities and the arts, and alternative education for students for whom such education will prevent dropout or truancy status; provided further, that up to $3,100,000 may be expended on planning or implementation grants for Level 3 schools, so-called, to develop and carry out voluntary and locally driven school site-level intervention and redesign carried out in collaboration with the teachers, faculty and parents of the school; provided further, that preference in the awarding of those grants shall be given to plans with approval from the local union, school administrators and school committee, and for schools currently undertaking such redesign with federal funds that will be expended and liquidated in fiscal years 2015 and 2016 for which the grants will provide consistency and continuity of reform efforts; provided further, that, in awarding the grants, the department shall also ensure consistency and alignment with any similar efforts being proposed or funded through item 7061-9408 and other redesign and turnaround efforts at the department; and provided further, that up to $225,000 may be expended through June 30, 2016 on innovation fellowships in sponsoring school districts that will participate in an in-depth, year-long planning process which shall include, but not be limited to, a comprehensive review and analysis of the department's District Standards and Indicators, Conditions for School Effectiveness and other priorities of the department

STUDENT AND SCHOOL ASSESSMENT

7061-9400 For student and school assessment, including the administration of the Massachusetts Comprehensive Assessment System exam established by the board of elementary and secondary education under sections 1D and 1I of chapter 69 of the General Laws and for grants to school districts to develop portfolio assessments for use in individual classrooms as an enhancement to student assessment; provided, that as much as is practicable, especially in the case of students whose performance is difficult to assess using conventional methods, the instruments shall include consideration of work samples and projects and shall facilitate authentic and direct gauges of student performance; provided further, that the portfolio assessments shall not replace the statewide standardized assessment based on the curriculum frameworks; provided further, that all school assessments shall center on the academic standards embodied in the curriculum frameworks and shall involve gauges which shall be relevant and meaningful to students, parents, teachers, administrators and taxpayers under the first paragraph of section 1I of said chapter 69; provided further, that $5,000,000 shall be used for the one-time, non-recurring costs associated with the development and field testing of the PARCC exam, so-called; provided further, that the PARCC exam shall not be adopted as the Commonwealth's graduation standard or for any high stakes assessment, until the field testing has shown that it is equal or greater in rigor than the MCAS exam, so-called; and provided further, that notwithstanding any general or special law to the contrary, assessment of proficiency in English shall be administered in English 29,026,034

MCAS LOW-SCORING STUDENT SUPPORT

7061-9404 For grants to cities, towns, regional school districts and charter schools to provide academic support and remediation for the MCAS exam; provided, that any grant funds distributed from this item to a city, town or regional school district shall be deposited with the treasurer of the city, town or regional school district and held in a separate account and shall be expended by the school committee of the city, town or regional school district without further appropriation, notwithstanding any general or special law to the contrary 5,794,804

TARGETED INTERVENTION IN UNDERPERFORMING SCHOOLS

7061-9408	For targeted intervention to schools and districts at risk of or determined to be underperforming under sections 1J and 1K of chapter 69 of the General Laws	7,706,297

EXTENDED LEARNING TIME GRANTS

7061-9412	For grants to cities, towns and regional school districts for planning and implementing expanded learning time in the form of longer school days or school years at selected schools; provided, that implementation grants shall only be provided under this item to schools and districts that submitted qualifying applications which were approved by the department in fiscal year 2014 and include a minimum of an additional 300 hours on a mandatory basis for all children attending that school; provided further, that in approving expanded learning time implementation grant applications, preference shall be given to districts with high poverty rates or a high percentage of students scoring in levels 1 or 2 on the MCAS, districts with proposals that have the greatest potential for district-wide impact, districts that plan to utilize partnerships with community-based organizations and institutions of higher education and districts with proposals that include a comprehensive restructuring of the entire school day or year to maximize the use of the additional learning time; provided further, that the department shall approve implementation proposals that include an appropriate mix of additional time spent on core academics, additional time spent on enrichment opportunities such as small group tutoring, homework help, music, arts, sports, physical activity, health and wellness programs, project-based experiential learning and additional time for teacher preparation or professional development; provided further, that the department shall only approve implementation proposals that assume not more than $1,300 per pupil per year in future state appropriations of expanded learning time implementation funds; provided further, that in extraordinary cases, the department may exceed the $1,300 per pupil per year limit; provided further, that the department shall review all qualified proposals and award approved grants not later than August 16, 2014; provided further, that, for this item, appropriated funds may be expended through August 31, 2015 to allow for planning and implementation during the summer months; provided further, that any grant funds distributed from this item to a city, town or regional school district shall be deposited with the treasurer of such city, town or regional school district and held in a separate account and shall be expended by the school committee of such city, town or regional school district without further appropriation, notwithstanding any general or special law to the contrary; provided further, that no funds shall be expended for personnel costs at the department of elementary and secondary education; provided further that $3,000,000 shall be used to support grants to cities, towns and regional school districts for planning grants to support longer school days or years in schools where the majority of students are low-income; provided further that $1,000,000 shall be used to provide competitive grants to level 3 schools that are seeking an expanded school day or school year; and provided further, that funds may be used to support continuation of expanded learning time initiatives in schools previously using federal school improvement funds for this purpose and to support charter schools, including commonwealth charter schools, offering a longer school day	18,168,067

AFTER-SCHOOL AND OUT-OF-SCHOOL GRANTS

7061-9611	For grants or subsidies for after-school and out-of-school programs	1,610,000

ALTERNATIVE EDUCATION GRANTS

7061-9614	For the alternative education grant program established under section 1N of chapter 69 of the General Laws; provided, that the commissioner shall allocate funds for both subsections (a) and (b) of section 1N of chapter 69	146,140

YOUTH-BUILD GRANTS

7061-9626	For grants and contracts with youth-build programs for the purposes of providing comprehensive youth-build services	2,000,000

MENTORING MATCHING GRANTS

7061-9634	For a transfer of this item to the Mass Mentoring Partnership, which shall be responsible for administering a competitive statewide grant program for public and private agencies to start or expand youth mentoring programs according to current best practices and for purposes including advancing academic performance, self-esteem, social competence and workforce development; provided, that the department of elementary and secondary education shall transfer the amount appropriated in this item to the Mass Mentoring Partnership for the purpose of these grants; provided further, that in order to be eligible to receive funds from this item, each public or private agency shall provide a matching amount equal to $1 for every $1 disbursed from this item; and provided further, that the Mass Mentoring Partnership shall submit a report detailing the impact of grants, the expenditure of funds and the amount and source of matching funds raised to the department of elementary and secondary education	350,000

TEACHER CONTENT TRAINING

7061-9804	For teacher content training in math and science; provided, that the training shall include math specialist, Massachusetts test for educator licensure preparation and advanced placement training; and provided further, that the courses shall have demonstrated the use of best practices, as determined by the department, including data comparing pre-training and post-training content knowledge	200,000

REGIONALIZATION BONUS

7061-9810	For regional bonus aid under to subsection (g) of section 16D of chapter 71 of the General Laws	251,950

Federal Grant Spending **890,403,075**

COMMON CORE DATA PROJECT

7010-9706	For the purposes of a federally funded grant entitled, Common Core Data Project	132,545

ADVANCED PLACEMENT FEE PAYMENT PROGRAM

7035-0210	For the purposes of a federally funded grant entitled, Advanced Placement Fee Payment Program	525,874

ADULT EDUCATION - STATE GRANT PROGRAM

7038-0107	For the purposes of a federally funded grant entitled, Adult Education - State Grant Program	9,786,691
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES		
7043-1001	For the purposes of a federally funded grant entitled, Title I Grants to Local Education Agencies	203,770,002
MIGRANT EDUCATION		
7043-1004	For the purposes of a federally funded grant entitled, Migrant Education	1,582,302
TITLE I - NEGLECTED AND DELINQUENT CHILDREN		
7043-1005	For the purposes of a federally funded grant entitled, Title I - Neglected and Delinquent Children	2,336,469
SCHOOL IMPROVEMENT GRANTS		
7043-1006	For the purposes of a federally funded grant entitled, School Improvement Grants	7,950,310
TEACHER AND PRINCIPAL TRAINING AND RECRUITING		
7043-2001	For the purposes of a federally funded grant entitled, Teacher and Principal Training and Recruiting	40,870,148
MATH AND SCIENCE PARTNERSHIPS		
7043-2003	For the purposes of a federally funded grant entitled, Math and Science Partnerships	1,693,130
ENGLISH LANGUAGE ACQUISITION		
7043-3001	For the purposes of a federally funded grant entitled, English Language Acquisition	12,565,724
AFTER SCHOOL LEARNING CENTERS		
7043-4002	For the purposes of a federally funded grant entitled, After School Learning Centers	15,123,391
STATE ASSESSMENTS AND RELATED		
7043-6001	For the purposes of a federally funded grant entitled, State Assessments and Related	6,821,273
EDUCATION FOR HOMELESS CHILDREN AND YOUTH		
7043-6501	For the purposes of a federally funded grant entitled, Education for Homeless Children and Youth	921,746
SPECIAL EDUCATION GRANTS		
7043-7001	For the purposes of a federally funded grant entitled, Special Education Grants	269,333,284

PRESCHOOL GRANTS

7043-7002	For the purposes of a federally funded grant entitled, Preschool Grants	9,252,040

VOCATIONAL EDUCATION BASIC GRANTS

7043-8001	For the purposes of a federally funded grant entitled, Vocational Education Basic Grants	17,323,922

PROJECT FOCUS ACADEMY

7044-0020	For the purposes of a federally funded grant entitled, Project Focus Academy	1,099,989

MASSACHUSETTS HIGH SCHOOL GRADUATION INITIATIVE

7048-1500	For the purposes of a federally funded grant entitled, Massachusetts High School Graduation Initiative	2,663,932

THE CENTER FOR DISEASE CONTROL AND PREVENTION

7048-2320	For the purposes of a federally funded grant entitled, The Center for Disease Control and Prevention	290,000

TEACHER INCENTIVES

7048-2700	For the purposes of a federally funded grant entitled, Teacher Incentives	5,118,009

MIGRANT STUDENT RECORDS EXCHANGE SYSTEM STATE DATA QUALITY

7048-9144	For the purposes of a federally funded grant entitled, Migrant Student Records Exchange System State Data Quality	60,000

NUTS FRESH FRUITS AND VEGETABLES

7053-2008	For the purposes of a federally funded grant entitled, Nuts Fresh Fruits and Vegetables	2,846,769

SPECIAL ASSISTANCE FUNDS

7053-2112	For the purposes of a federally funded grant entitled, Special Assistance Funds	199,454,112

CHILD CARE PROGRAM

7053-2117	For the purposes of a federally funded grant entitled, Child Care Program	64,178,728

TEMPORARY EMERGENCY FOOD ASSISTANCE

7053-2126	For the purposes of a federally funded grant entitled, Temporary Emergency Food Assistance	861,314

SPECIAL SUMMER FOOD SERVICE PROGRAM FOR CHILDREN

7053-2202	For the purposes of a federally funded grant entitled, Special Summer Food Service Program for Children	7,816,051

OFFICE OF SCHOOL LUNCH PROGRAMS

7062-0008	For the purposes of a federally funded grant entitled, Office of School Lunch Programs	4,554,230

CHARTER SCHOOLS ASSISTANCE AND DISTRIBUTIONS

7062-0017	For the purposes of a federally funded grant entitled, Charter Schools Assistance and Distributions	1,471,091

Retained Revenue **1,806,680**

TEACHER CERTIFICATION RETAINED REVENUE

7061-9601	For teacher preparation and certification and to retain revenues related to the teacher certification process	1,806,680

Trust Spending **3,749,445**

EDUCATION RESEARCH TRUST FUND

7010-0021	50,000

CROSS STATE LEARNING COLLABORATIVE TRUST

7010-2752	75,000

ADMINISTRATION AND COST ALLOCATION FOR CENTRAL SERVICES

7010-2901	1,823,685

SCHOOL IMPROVEMENT TRUST FUND

7010-4001	97,421

INTEGRATING COLLEGE AND CAREER READINESS EXPENDABLE TRUST

7010-4227	175,000

TIME COLLABORATIVE TRUST

7010-6483	85,000

PARCC EXPENDABLE TRUST

7010-7272	43,154

MASSACHUSETTS EMPOWERING EDUCATORS WITH TECHNOLOGY

7010-8700	86,778

MASSACHUSETTS TEACHER OF THE YEAR TRUST FUND

7010-9601 16,816

ACCESSIBLE INSTRUCTIONAL MATERIALS EXPENDABLE TRUST

7048-3122 26,716

NATIONAL GOVERNORS ASSOCIATION CENTER FOR BEST PRACTICES

7048-4100 69,875

SCHOOL LUNCH DISTRIBUTION

7053-2101 1,200,000

Department of Higher Education

The Department of Higher Education is responsible for defining the mission of and coordinating the Commonwealth's system of public higher education and its institutions. The mission of the Department of Higher Education is to ensure that Massachusetts residents have the opportunity to benefit from a higher education that enriches their lives and advances their contributions to the civic life, economic development, and social progress of the Commonwealth. To that end, the programs and services of Massachusetts higher education must meet standards of quality commensurate with the benefits it promises and must be truly accessible to the people of the Commonwealth in all their diversity.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Higher Education	115,528	13,589	129,117	0

http://www.mass.edu

Budgetary Direct Appropriations **115,527,740**

DEPARTMENT OF HIGHER EDUCATION

7066-0000 For the operation of the department of higher education; provided, that the department shall recommend savings proposals that permit institutions of public higher education to achieve administrative and program cost reductions, re-allocate resources and re-assess programs and utilize resources otherwise available to such institutions; provided further, that in order to meet the estimated costs of employee fringe benefits provided by the commonwealth on account of employees of the Massachusetts State College Building Authority and the University of Massachusetts Building Authority and in order to meet the estimated cost of heat, light, power and other services to be furnished by the commonwealth to projects of these authorities, the boards of trustees of the state colleges, the state universities and the University of Massachusetts shall transfer to the General Fund from the funds received from the operations of the projects such costs, if any, as shall be incurred by the commonwealth for these purposes in the current fiscal year, as 2,325,751

determined by the appropriate building authority, verified by the commissioner of higher education and approved by the secretary of administration and finance; and provided further, that funds shall be expended to meet existing statutory requirements and establish trustee recruitment, training and accountability initiatives

COMPACT FOR EDUCATION

7066-0005	For the commonwealth's share of the cost of the compact for education	41,310

NEW ENGLAND BOARD OF HIGHER EDUCATION

7066-0009	For the New England Board of Higher Education	184,500

FOSTER CARE FINANCIAL AID

7066-0016	For a program of financial aid to support the matriculation of certain persons at public and private institutions of higher learning; provided, that only persons in the custody of the department of children and families under a care and protection petition upon reaching the age of 18 or persons in the custody of the department matriculating at such an institution at an earlier age, shall qualify for this aid; provided further, that no such person shall be required to remain in the custody of the department beyond age 18 to qualify for this aid; provided further, that this aid shall not exceed $6,000 per recipient per year; and provided further, that this aid shall be granted after exhausting all other sources of financial support	1,075,299

DUAL ENROLLMENT GRANT AND SUBSIDIES

7066-0019	For the department of higher education to support the dual enrollment program allowing qualified high school students to take college courses; provided, that public higher education institutions may offer courses in high schools in addition to courses offered at the institutions or online if the number of students is sufficient	750,000

NURSING AND ALLIED HEALTH EDUCATION WORKFORCE DEVELOPMENT

7066-0020	For the nursing and allied health workforce development initiative, to develop and support strategies that increase the number of public higher education faculty members and students who participate in programs that support careers in fields related to nursing and allied health; provided, that the amount appropriated in this item shall be transferred to the nursing and allied health workforce development trust fund established by section 33 of chapter 305 of the acts of 2008; provided further, that funds shall be transferred to the trust fund according to an allotment schedule adopted by the executive office for administration and finance; and provided further, that the department of higher education shall provide monthly expenditure reports to the executive office of administration and finance	250,000

FOSTER CARE AND ADOPTED FEE WAIVER

7066-0021	For reimbursements to public institutions of higher education for foster and adopted child fee waivers under section 19 of chapter 15A of the General Laws; provided, that no funds shall be distributed from this item prior to certification by the community colleges, state universities or the University of Massachusetts of the actual amount of tuition and fees waived for foster and adopted children attending public institutions of higher education under said	3,924,842

section 19 of said chapter 15A that would otherwise have been retained by the campuses, according to procedures and regulations promulgated by the board of higher education

SCHOOLS OF EXCELLENCE

7066-0024	For the school of excellence program at the Worcester Polytechnic Institute; provided, that every effort shall be made to recruit and serve equal numbers of male and female students	1,400,000

PERFORMANCE MANAGEMENT SET ASIDE

7066-0025	For the Performance Management Set Aside incentive program for the University of Massachusetts, state universities and community colleges; provided, that such funds shall be distributed by the commissioner of higher education to public institutions of higher education through a competitive grant process based on priorities determined by the board of higher education in pursuit of operational efficiency and goals articulated in the commonwealth's Vision Project	2,500,000

HIGHER EDUCATION CONSULTANT

7066-0111	For the hiring of a consultant or institution with documented expertise in policy and research of state universities; provided, that the consultant shall assist in the development of a funding formula for state universities that considers factors including, but not limited to, the role of state universities in the regional economies of the state, their success, where applicable, at graduating effective educators and providing effective skills enhancement for current educators and their performance on the metrics of the vision project; and provided further, that said formula shall be provided not later than December 31, 2014 to the secretary of administration and finance and the chairs of the house and senate ways and means committees	100,000

COMMUNITY COLLEGE WORKFORCE GRANT ADVISORY COMMITTEE

7066-1221	For the administration of the community college workforce grant advisory committee	1,450,000

MASSACHUSETTS STATE SCHOLARSHIP PROGRAM

7070-0065	For a scholarship program to provide financial assistance to Massachusetts students enrolled in and pursuing a program of higher education in any approved public or independent college, university, school of nursing or any other approved institution furnishing a program of higher education; provided, that the commissioner of higher education, in coordination with the Massachusetts state scholarship office, shall adopt regulations governing the eligibility and the awarding of financial assistance	90,699,138

HIGH DEMAND SCHOLARSHIP PROGRAM

7070-0066	For a scholarship program to provide financial assistance to students from the commonwealth who are enrolled in and pursuing a program of higher education in the University of Massachusetts, state universities and community colleges designated by the board of higher education to be a training program for an in-demand profession as defined by the executive office of labor and workforce development's study on labor market conditions; provided, that funds from this item may be expended on the administration of	1,000,000

	the scholarship program; provided further, that the commissioner of higher education, in coordination with the Massachusetts state scholarship office, shall adopt guidelines governing the eligibility and the awarding of financial assistance; and provided further, that funds from this item may be expended on the rapid response incentive program for community colleges	
TUFTS SCHOOL OF VETERINARY MEDICINE PROGRAM		
7077-0023	For a contract with the Cummings School of Veterinary Medicine at Tufts University; provided, that funds appropriated in this item shall be expended under a resident veterinary tuition remission plan as approved by the commissioner of higher education for supportive veterinary services provided to the commonwealth; provided further, that prior year costs may be paid from this item	4,000,000
HEALTH AND WELFARE RESERVE FOR HIGHER EDUCATION PERSONNEL		
7520-0424	For a health and welfare reserve for eligible personnel employed at the community colleges and state universities	5,826,900
Federal Grant Spending		**932,673**
IMPROVING TEACHER QUALITY GRANTS - SAHES		
7066-1574	For the purposes of a federally funded grant entitled, Improving Teacher Quality Grants - Sahes	199,352
COLLEGE ACCESS CHALLENGE		
7066-1616	For the purposes of a federally funded grant entitled, College Access Challenge	274,985
GEAR UP II		
7066-6033	For the purposes of a federally funded grant entitled, Gear Up II	458,337
Trust Spending		**12,657,057**
SCIENCE, TECHNOLOGY, ENGINEERING AND MATH GRANT FOUNDATION		
7066-0109		100,000
SCHOLARSHIP - INTERNSHIP MATCH FUND		
7066-1081		221,001
VETERANS' EDUCATION TRUST FUND		
7066-6004		355,000
REGENTS' CENTRAL SERVICES TRUST		

7066-6006	80,000
REGENTS LICENSING FEES TRUST ACCOUNT	
7066-6008	180,000
AGNES M. LINDSAY TRUST	
7066-6010	12,000
EDUCATIONAL OPPORTUNITY TRUST FUND	
7066-6011	10,000
NURSING AND ALLIED HEALTH TRUST	
7066-6012	800,000
THE RONALD E. MCNAIR RESERVE ACCOUNT EXPENDABLE TRUST	
7066-6034	500,000
VETERANS' EDUCATION TRUST FUND ADMINISTRATIVE OVERHEAD	
7066-6035	25,000
DAVIS EDUCATIONAL FOUNDATION GRANT EXPENDABLE TRUST	
7066-6036	250,000
GEAR UP SCHOLARSHIP TRUST	
7066-6666	90,000
TODD TEACHERS COLLEGE FUND	
7070-6608	34,056
NO INTEREST LOAN REPAYMENT ADMINISTRATION	
7070-7002	10,000,000

Office of the Secretary of Education

The Executive Office of Education is responsible for realizing Governor Patrick's vision of a unified education system that provides a high quality education to all students. The office helps direct the Commonwealth's education agencies - Department of Early Education and Care, Department of Elementary and Secondary Education, Department of Higher Education and the University of Massachusetts system. In addition, the Executive Office of Education advises the Governor on matters of education policy, helps shape the Governor's policy agenda, advances the work of the Readiness Project and works with the Commissioners to build a seamless Pre-K - 20 public education system.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Secretary of Education	30,236	34,448	64,685	0

http://www.mass.gov/edu

Budgetary Direct Appropriations **30,236,093**

EDUCATION INFORMATION TECHNOLOGY COSTS

7009-1700	For the provision of information technology services within the executive office of education	18,930,543

QUALITY RATING AND IMPROVEMENT SYSTEM

7009-1710	For the information technology costs of implementing a quality rating improvement system for early education and care in the commonwealth, including costs associated with integrating and consolidating the licensure system, the professional qualifications registry, and the central wait list system, with the quality measures embedded in the QRIS standard; provided, that any system developed shall include verification procedures for ensuring the validity of the data by which QRIS levels are determined and assigned	2,500,000

EXECUTIVE OFFICE OF EDUCATION

7009-6379	For the operation of the office of the secretary of the executive office of education	2,405,550

SCHOOL SAFETY AND SECURITY TASK FORCE

7009-6390	For the operation of the school safety and security task force; provided, that the task force shall coordinate inter-secretariat and multi-agency efforts to identify best practices in the area of school security, and shall disseminate the practices to school districts in the commonwealth; and provided further, that funds may be used to hire a consultant with expertise in student and school safety and security	200,000

PROGRAMS FOR ENGLISH LANGUAGE LEARNERS IN GATEWAY CITIES

7009-6400	For grants to establish and operate high-quality, intensive, and targeted programs that will rapidly increase English language learning for middle and	3,500,000

high school students in school districts serving gateway cities; provided, that grant applications must provide, at minimum, for after-school enrichment academies to operate during the spring of 2015; provided further, that applications may also provide for acceleration academies to be held during school vacations and/or for Saturday sessions during the spring of 2015; and provided further, that funds may be set aside for the administration of these programs

GATEWAY CITIES CAREER ACADEMIES

7009-6402	For grants to support the establishment and operation of career academies in gateway cities, and to build stronger relationships and partnerships among high schools, institutions of higher education, local employers, and workforce development entities, in order to create multiple and seamless pathways to employment; provided, that the funds shall be used to establish education and industry coordinating councils (EICCs); provided further, that the EICCs shall be chaired by the district superintendent and chair of the local workforce investment boards, and shall include representatives from district high schools, institutions of higher education, industry partners, and local/regional employers; provided further, that such funding shall be used to engage in planning to establish career academies or to plan for the establishment of such academies during the following fiscal year; provided further, that this funding shall also be used to support the implementation of new academic and career programs at established career academies for up to 1 year of operation; and provided further, that funds may be expended through August 31, 2015 to allow for summer programming	500,000

DROP OUT RE ENGAGEMENT CENTERS

7009-6405	For competitive grants to cities, towns, regional school districts and educational collaborative for the establishment of dropout re-engagement centers, which shall provide flexible academic programs and multiple pathways to graduation which are clearly connected to the students' academic and career aspirations, and which include comprehensive support services and employment training where appropriate; provided, that preference may be given in the application process to gateway cities, to districts with a high number of level 3 and level 4 schools, to districts with high dropout rates, and to proposals which maximize geographic equity, which represent innovative public-private partnerships with non-profit service providers, and which provide clear outreach and re-engagement plans to find and recruit students who have previously disengaged from school; and provided further, that any grant funds distributed from this item to a city, town or regional school district shall be deposited with the treasurer of the city, town or regional school district and held in a separate account and shall be expended by the school committee of the city, town or regional school district without further appropriation, notwithstanding any general or special law to the contrary	500,000

EARLY COLLEGE INITIATIVE

7009-6406	For competitive grants to cities, towns, regional school districts, and institutions of public higher education for the establishment and implementation of early college high school programs; provided, that these programs shall support students who work simultaneously on the completion of a high school diploma from the partnering school district while also earning free college credits towards an associate degree or certificate at the partnering institution of higher education; provided further, that these programs must provide full access to college support services, student activities and tutoring, and shall ensure holistic wrap-around support which	750,000

meets the academic, social and emotional needs of the student; provided further, that, in awarding these grants, preference shall be given to innovative joint proposals, developed by partnering school districts, colleges, and local and regional non-profits where appropriate; and provided further, that these grants shall be awarded, as much as is feasible, in a manner that reflects geographic and demographic diversity

STEM TEACHER CORPS

7009-6407	For the establishment of a STEM teacher corps; provided, that these funds shall be matched by private sector donations at a rate not less than $3 of private funding for every $1 of state funding; and provided further, that this teacher corps shall consist of not less than 50 highly qualified and exemplary teachers in the fields of science, technology, engineering and mathematics (STEM), who shall support the professional development of other STEM teachers, and elevate the quality of STEM teaching at other schools and districts in the commonwealth	250,000

INCLUSIVE CONCURRENT ENROLLMENT

7009-9600	For a discretionary grant program to provide funds to school districts and public institutions of higher education partnering together to offer inclusive concurrent enrollment programs for school aged children with a disability, as defined in section 1 of chapter 71B of the General Laws, between the ages of 18 and 22; provided, that the grant program shall be limited to students who are considered to have severe disabilities and, in the case of students who are age 18 or 19, shall be limited to students with severe disabilities who have been unable to achieve the competency determination necessary to pass the Massachusetts Comprehensive Assessment System exam; provided further, that said students with disabilities shall be offered enrollment in credit and noncredit courses that include nondisabled students, including enrollment in credit and noncredit courses in audit status for students who may not meet course prerequisites and requirements, and that the partnering school districts shall provide support, services and accommodations necessary to facilitate a student's enrollment; provided further, that the executive office of education, in consultation with the department of elementary and secondary education and the department of higher education, shall develop guidelines to ensure that the grant program promotes civic engagement and mentoring of faculty in public institutions of higher education and supports college success, work success, participation in student life of the college community and provision of a free appropriate public education in the least restrictive environment; provided further, that the executive office of education, in consultation with the department of elementary and secondary education and the department of higher education, shall develop strategies and procedures to help sustain and replicate the existing inclusive concurrent enrollment programs initiated through this grant program including, but not limited to: (a) provision of funds to retain employment specialists; (b) assist students in meeting integrated competitive employment and other transition-related goals; and (c) adoption of procedures and funding mechanisms to ensure that new partnerships of public institutions of higher education and school districts providing inclusive concurrent enrollment programs fully utilize the models and expertise developed in existing partnerships; provided further, that the executive office of education, in consultation with the department of elementary and secondary education and the department of higher education, shall develop a mechanism to encourage existing and new partnerships to expand the capacity to respond to individual parents and school districts in underserved areas that request an opportunity for their children to participate in the inclusive concurrent enrollment initiative; provided further, that tuition for courses shall be waived by the state institutions of higher education for students enrolled through this	700,000

grant program; provided further, that the executive office of education shall create the position of inclusive concurrent enrollment coordinator who will be responsible for administering the grant program, coordinating the advisory committee, developing new partnerships, assisting existing partnerships in creating self-sustaining models and overseeing the development of videos and informational materials through the institute for community inclusion to assist new colleges and school districts; provided further, that the executive office of education, in consultation with the department of elementary and secondary education and the department of higher education, shall select grant recipients not later than July 15, 2014 and shall distribute a request for grant proposals subject to future appropriation not later than May 31, 2015;

Federal Grant Spending		**32,511,518**
STABILIZATION FUND RACE-TO-THE-TOP INCENTIVE GRANTS - ARRA		
7060-7888	For the purposes of a federally funded grant entitled, Stabilization Fund Race-To-The-Top Incentive Grants - ARRA	32,511,518

Intragovernmental Service Fund		**1,860,363**
CHARGEBACK FOR EDUCATION INFORMATION TECHNOLOGY COSTS		
7009-1701	For the cost of information technology services provided to agencies of the executive office of education Intragovernmental Service Fund ... 100%	1,860,363

Trust Spending		**77,074**
READINESS EXPENDABLE TRUST		
7009-6380		77,074

Other State Universities and Colleges

There are six comprehensive state Universities: Bridgewater State University, Fitchburg State University, Framingham State University, Salem State University, Westfield State University and Worcester State University; and three specialized colleges: Massachusetts College of Art and Design, Massachusetts College of Liberal Arts and Massachusetts Maritime Academy. All colleges integrate liberal arts and sciences programs with professional education, and the three specialized colleges also focus on academic areas identified in the college's name.

Each college and university places a special emphasis on teaching and lifelong learning and promotes a campus life that fosters intellectual, social and ethical development. Committed to excellence in instruction and to providing responsive, innovative, and educational programs of high quality, they seek to develop each student's critical thinking, quantitative, technological, oral and written communication skills and practical appreciation of the arts, sciences, and humanities as they affect good citizenship and an improved quality of life. The state colleges and universities provide a campus environment where the ideas, values, perspectives and contributions of all students are respected.

Massachusetts state colleges and universities are strategically located to facilitate access to baccalaureate and master's degree programs for Commonwealth residents who meet their high standards for admission. In recognition of their responsibilities to Massachusetts taxpayers to manage their resources efficiently and to maintain tuition and fees at a level as low as possible, each college and university has a distinctive academic focus based upon its established strengths and regional and state needs. Each college and university is a leader and resource for the community and contributes to the region's cultural, environmental and economic development.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Other State Universities and Colleges	242,594	806,519	1,049,114	4,833

Budgetary Direct Appropriations **242,594,345**

STATE UNIVERSITIES COLLECTIVE BARGAINING AGREEMENT RESERVE

1599-4440 For a reserve to meet the fiscal year 2015 costs of salary adjustments and other economic benefits authorized by collective bargaining agreements with the state universities that have not yet been ratified by the general court; provided, that no funds shall be expended from this account before ratification of the collective bargaining agreements by the general court 5,551,224

STATE UNIVERSITY INCENTIVE GRANTS

7066-1400 For additional operational funding for state universities for efforts which advance the goals of the Vision Project; provided, that funding shall be allocated among the campuses by the commissioner of higher education with approval of the board of higher education taking into consideration discrepancies in per pupil funding between campuses, the relative progress each campus has made in achieving the metrics of the Vision Project, the collaboration each campus has shown in regional efforts to build the Massachusetts economy and workforce and other factors that the commissioner feels are vital to the creation of a robust and accountable 7,948,776

system of public higher education in the commonwealth

BRIDGEWATER STATE UNIVERSITY

7109-0100	For Bridgewater State University	40,591,669

FITCHBURG STATE UNIVERSITY

7110-0100	For Fitchburg State University	27,430,823

FRAMINGHAM STATE UNIVERSITY

7112-0100	For Framingham State University	24,764,284

MA COLLEGE OF LIBERAL ARTS

7113-0100	For the Massachusetts College of Liberal Arts	14,779,296

SALEM STATE UNIVERSITY

7114-0100	For Salem State University	41,482,180

WESTFIELD STATE UNIVERSITY

7115-0100	For Westfield State University	24,829,786

WORCESTER STATE UNIVERSITY

7116-0100	For Worcester State University	24,128,143

MASSACHUSETTS COLLEGE OF ART

7117-0100	For the Massachusetts College of Art	16,353,460

MASSACHUSETTS MARITIME ACADEMY

7118-0100	For the Massachusetts Maritime Academy	14,734,703

Trust Spending	**806,519,779**

NAC - MA COLLEGE OF LIBERAL ARTS CONTINUING EDUCATION TRUST

7107-0027	14,000

WESTFIELD STATE UNIVERSITY CONTINUING EDUCATION TRUST

7107-0029	4,589,444

MCA - CONTINUING EDUCATION

7107-0031	3,000,000

BSC - AUTHORITY DORMITORY - PAYMENTS	
7109-6001	3,655,289
BSC - NON-APPROPRIATED FUNDS	
7109-6010	34,427,014
BSC - NON-APPROPRIATED FUNDS	
7109-6011	30,885,883
BSC - AGENCY FUNDS	
7109-6012	7,770,235
BSC - STUDENT GOVERNMENT ASSOCIATION PAYROLL	
7109-6013	68,905
BSC - PELL GRANT	
7109-6015	6,419,049
BSC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	
7109-6016	101,250
BSC - COLLEGE WORK STUDY PROGRAM	
7109-6017	24,264
BSC - PERKINS LOAN PROGRAM	
7109-6018	2,337,197
BSC - ELIZABETH CASE STEVENS FUND	
7109-6601	15,455
BSC - AUXILIARY OPERATIONS	
7109-6620	15,031,741
BSC - DIRECT LENDING	
7109-6624	24,850,306
FSC - PROFESSIONAL DEVELOPMENT TRUST	
7110-6015	482,150
FSC - DEPARTMENT OF EDUCATION GRANT CONTRACT REVENUE	
7110-6038	450,000

FSC - MISCELLANEOUS PAYROLL TRUST	
7110-6045	436,335
FSC - CONTINUING EDUCATION TRUST	
7110-6051	4,548,800
FSC - AUTHORITY DORMITORY PAYROLL	
7110-6052	1,920,950
FSC - ADMINISTRATIVE COST TRUST FUND	
7110-6058	329,600
FSC - SPECIAL FEE INTEREST PAYROLL	
7110-6060	11,510,000
FSC - GRANT OVERHEAD PAYROLL	
7110-6065	644,000
FSC - TRUST FUNDS	
7110-6601	62,000,000
FSC - ENDOWMENTS - FITCHBURG STATE COLLEGE	
7110-6602	450,000
FSC - PELL GRANT - FITCHBURG STATE COLLEGE	
7110-6604	5,710,000
FSC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	
7110-6605	360,000
FSC - PERKINS LOAN PROGRAM - FITCHBURG STATE COLLEGE	
7110-6606	55,000
FSC - WORK STUDY - FITCHBURG STATE COLLEGE	
7110-6607	329,600
FSC - NURSING STUDENT LOANS - FITCHBURG STATE COLLEGE	
7110-6608	10,000
FSC - AGENCY FUNDS	

7110-6620	36,000,000
FSC - UNEXPENDED PLANT FUND	
7110-6636	15,000,000
FSC - RETIREMENT OF INDEBTEDNESS	
7110-6637	5,200,000
FSC - ACADEMIC COMPETITIVENESS GRANT	
7110-6639	850,000
OUT OF STATE TUITION	
7110-8788	1,600,000
FRC - ARTS AND HUMANITIES TRUST FUND	
7112-6101	52,000
FRC - ATHLETICS TRUST FUND	
7112-6102	967,000
FRC - CAMPUS POLICE TRUST FUND	
7112-6104	183,000
FRC - COLLEGE CENTER TRUST FUND	
7112-6109	740,000
FRC - CONTINUING EDUCATION TRUST FUND	
7112-6110	2,700,000
FRC - RESIDENCE HALL TRUST FUND	
7112-6111	10,800,000
FRC - RESIDENCE HALL DAMAGE TRUST FUND	
7112-6112	10,000
FRC - ACADEMIC SUPPORT TRUST FUND	
7112-6113	1,865,000
FRC - COLLEGE OPERATIONS TRUST FUND	
7112-6114	20,750,000
FRC - FEDERAL STUDENT FINANCIAL AID	

7112-6116	28,000
FRC - GENERAL PURPOSE TRUST FUND	
7112-6117	8,100,000
FRC - HEALTH TRUST FUND	
7112-6119	87,500
FRC - PLANT FUND	
7112-6120	500,000
FRC - LIBRARY TRUST FUND	
7112-6122	502,000
FRC - MASSACHUSETTS REGENTS SCHOLARSHIP TRUST FUND	
7112-6128	60,000
FRC - PLACEMENT TRUST FUND	
7112-6130	46,000
FRC - PRESIDENT'S SCHOLARSHIP TRUST FUND	
7112-6132	100,000
FRC - RESEARCH GRANTS AND CONTRACTS	
7112-6134	2,700,000
FRC - STUDENT ACTIVITIES TRUST FUND	
7112-6136	523,000
FRC - STUDENT ACTIVITIES CLASS AND CLUB TRUST	
7112-6137	177,000
FRC - HEALTH INSURANCE TRUST FUND	
7112-6139	600,000
FRC - CLEARING ACCOUNTS	
7112-6140	2,000,000
FRC - PELL GRANT	
7112-6141	4,000,000

FRC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	
7112-6142	100,000
FRC - COLLEGE WORK STUDY PROGRAM	
7112-6143	100,000
FRC - PERKINS LOAN PROGRAM	
7112-6144	165,000
FRC - MARION SCHERNER LEONARD (NON ENDOWMENT)	
7112-6147	50,000
FRC - ATHLETICS TRUST FUND - PAYROLL	
7112-6902	526,000
FRC - CAMPUS POLICE TRUST FUND - PAYROLL	
7112-6904	75,000
FRC - COLLEGE CENTER TRUST FUND - PAYROLL	
7112-6909	290,000
FRC - CONTINUING EDUCATION TRUST FUND - PAYROLL	
7112-6910	5,200,000
FRC - RESIDENCE HALL TRUST FUND - PAYROLL	
7112-6911	2,900,000
FRC - ACADEMIC SUPPORT TRUST FUND - PAYROLL	
7112-6913	747,500
FRC - COLLEGE OPERATIONS TRUST FUND - PAYROLL	
7112-6914	9,500,000
FRC - FEDERAL STUDENT FINANCIAL AID	
7112-6916	70,000
FRC - GENERAL PURPOSE TRUST FUND - PAYROLL	
7112-6917	800,000
FRC - HEALTH TRUST FUND - PAYROLL	
7112-6919	230,000

FRC - LIBRARY TRUST FUND - PAYROLL	
7112-6922	145,000
FRC - PLACEMENT TRUST FUND - PAYROLL	
7112-6930	148,500
FRC - RESEARCH GRANTS AND CONTRACTS	
7112-6934	1,100,000
FRC - STUDENT ACTIVITIES TRUST FUND - PAYROLL	
7112-6936	72,000
OUT OF STATE TUITION	
7112-8788	500,000
NAC - OUT OF STATE TUITION RETAINED REVENUE	
7113-0130	635,000
NAC - SPECIAL TRUST FUND	
7113-6603	3,450,000
NAC - MA COLLEGE OF LIBERAL ARTS PART-TIME TRUST PAYROLL	
7113-6604	3,490,000
NAC - TRUST FUNDS	
7113-6608	27,100,000
NAC - PELL GRANT	
7113-6701	3,010,000
NAC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY	
7113-6702	64,952
NAC - COLLEGE WORK STUDY PROGRAM	
7113-6703	319,000
NAC - PERKINS LOAN	
7113-6704	125,000
NAC - AGENCY FUND	

7113-9706	300,000
SSA - SPECIAL ASSESSMENT FUND	
7114-1113	39,109,000
SSA - STUDENT FEE CHARGEBACK	
7114-6607	35,000
SSA - OTHER NON-APPROPRIATED FUNDS	
7114-6650	95,000,000
SSA - NATIONAL DEFENSE STUDENT LOANS	
7114-6670	36,000
SSA - PELL GRANTS	
7114-6671	10,770,000
SSA - SUPPLEMENTAL EDUCATION OPPORTUNITY GRANT	
7114-6672	410,000
SSA - NURSING LOAN PROGRAM	
7114-6673	11,000
SSA - COLLEGE WORK STUDY PROGRAM	
7114-6674	390,000
SSA - OUT OF STATE TUITION	
7114-8787	405,000
WSC - STUDENT SUPPORT GRANT	
7115-0002	267,559
WSC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY	
7115-0508	295,448
WSC - DORMITORY - PAYMENTS	
7115-6001	3,262,820
WSC - SPECIAL TRUST FUND	
7115-6014	24,372,592
WSC - NATIONAL DEFENSE STUDENT LOAN	

7115-6603	155,016
WSC - PELL GRANTS	
7115-6604	6,484,078
WSC - STUDENT FEES/INTEREST	
7115-6605	62,825,833
WSC - AGENCY FUND	
7115-6606	10,436,305
WSC - WORK STUDY	
7115-6607	332,174
WOR - OVERHEAD GRANT EXPENSE TRUST	
7116-6010	42,122
WOR - AUTHORITY DORMITORY TRUST	
7116-6015	8,720,320
WOR - COLLEGE WORK STUDY	
7116-6252	108,978
WOR - OUT OF STATE TUITION - WORCESTER STATE UNIVERSITY	
7116-8787	41,496,424
WOR - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY	
7116-9707	188,109
MCA - TRUST FUNDS	
7117-2100	24,214,927
MCA - MASSACHUSETTS COLLEGE OF ART SCHOLARSHIPS	
7117-2402	4,200,000
MCA - COLLEGE WORK STUDY PROGRAM FEDERAL FUNDS	
7117-2502	88,712
MCA - PELL - FEDERAL FUNDS	
7117-2504	2,251,670

MCA - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT	
7117-2508	96,056
MCA - AGENCY FUNDS - ACTIVITY	
7117-2600	900,000
MCA - TRUST FUND PAYROLL	
7117-3001	12,000,000
MCA - MASSACHUSETTS ART TRUST PAYROLL	
7117-4001	2,500,000
MCA - MASSACHUSETTS ART STUDENT FINANCIAL ASSISTANCE	
7117-4111	150,000
MCA - MASSACHUSETTS COLLEGE OF ART - DORMITORY TRUST FUND	
7117-6001	300,000
MMA - COLLEGE WORK STUDY PROGRAM	
7118-0005	87,118
MMA - SUPPLEMENTAL EDUCATION OPPORTUNITY GRANT	
7118-0014	59,699
MMA - PELL GRANT	
7118-0015	990,344
MMA - AGENCY FUNDS	
7118-1000	7,981,945
MMA - ENTERPRISE FUNDS	
7118-4000	32,972,217
MMA - AUTHORITY DORMITORY - PAYMENTS	
7118-6001	10,299,863
MMA - CONTINUING EDUCATION PAYROLL ACCOUNT	
7118-9000	2,493,531

University of Massachusetts

The mission of the University of Massachusetts is to provide an affordable and accessible education of high quality and to conduct programs of research and public service that advance knowledge and improve the lives of the people of the Commonwealth, the nation and the world.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
University of Massachusetts	516,319	861,966	1,378,285	130,107

www.massachusetts.edu

Budgetary Direct Appropriations		**516,319,023**
UNIVERSITY OF MASSACHUSETTS		
7100-0200	For the operation of the University of Massachusetts	515,769,023
OFFICE OF DISPUTE RESOLUTION OPERATIONS		
7100-0700	For the operation of the community mediation center grant program administered by the office of dispute resolution at the University of Massachusetts at Boston under section 47 of chapter 75 of the General Laws	550,000
Federal Grant Spending		**5,466**
MASSACHUSETTS HEALTH CARE REFORM		
7100-0216	For the purposes of a federally funded grant entitled, Massachusetts Health Care Reform	5,466
Trust Spending		**861,960,862**
UMS - UNIVERSITY OF MASSACHUSETTS AT LOWELL - CHARGEBACK		
7220-0070		500,000
UMASS AT DARTMOUTH-CHARGEBACK CLEARING/MISCELLANEOUS		
7310-0001		542,969
OTHER NON-APPROPRIATED FUNDS-UMASS SYSTEMS		
7400-6199		517,197,294
FEDERAL NON-APPROPRIATED FUNDS-UMASS SYSTEMS		

7400-6299	257,504,842
ENDOWMENT FUNDS-UMASS SYSTEMS	
7400-6399	3,172,146
AGENCY FUNDS-UMASS SYSTEMS	
7400-6499	57,710,020
UMS - HOSPITAL ACTIVITY UNIVERSITY OF MASSACHUSETTS AT WORCES	
7400-6669	7,673,976
UMASS AT AMHERST TRUST	
7410-0001	1,700,000
UMS - INTERDEPARTMENTAL CHARGEBACK	
7411-0050	4,319,475
UMASS ADMINISTRATIVE FEDERAL FINANCIAL PARTICIPATIONS REVENUE	
7411-0060	11,575,236
BENEFIT OFFSET TRUST-UNIVERSITY OF MASSACHUSETTS	
7411-3500	64,904

Energy and Environmental Affairs

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Agricultural Resources	19,507	9,874	29,381	6,222
Department of Conservation and Recreation	79,798	33,742	113,541	23,000
Department of Energy Resources	3,875	27,506	31,381	4,644
Department of Environmental Protection	61,013	45,321	106,334	34,459
Department of Fish and Game	23,906	6,801	30,707	17,611
Department of Public Utilities	12,467	6,334	18,801	17,067
Office of the Secretary of Energy and Environmental Affairs	29,181	71,766	100,947	4,797
State Reclamation Board	0	12,035	12,035	11,990
TOTAL	229,747	213,379	443,127	119,790

Historical Employment Levels

Department	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
Department of Agricultural Resources	66	63	64	68	68
Department of Conservation and Recreation	744	729	697	715	715
Department of Energy Resources	42	47	46	49	49
Department of Environmental Protection	583	572	569	571	575
Department of Fish and Game	229	239	238	244	245
Department of Public Utilities	83	88	90	106	106
Office of the Secretary of Energy and Environmental Affairs	193	190	200	205	206
TOTAL	1,939	1,928	1,904	1,958	1,963

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

Department of Agricultural Resources

The Massachusetts Department of Agricultural Resources's (MDAR) mission is to ensure the long-term viability of agriculture in Massachusetts. Through its four divisions – Agricultural Conservation & Technical Assistance, Agricultural Markets, Animal Health and Crop and Pest Services – MDAR strives to support, regulate and enhance the rich diversity of the Commonwealth's agricultural community to promote economically and environmentally sound food safety and animal health measures, and fulfill agriculture's role in energy conservation and production.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Agricultural Resources	19,507	9,874	29,381	6,222

http://www.mass.gov/agr

Budgetary Direct Appropriations **19,506,875**

DEPARTMENT OF AGRICULTURAL RESOURCES ADMINISTRATION

2511-0100	For the operation of the department of agricultural resources, including the division of administration, the integrated pest management program, the board of agriculture, the division of agricultural markets, the division of animal health, the division of agricultural conservation and technical assistance, the division of crop and pest services, including a program of laboratory services at the University of Massachusetts at Amherst, the expenses of the pesticide board and agency costs associated with the administration of other boards, commissions and committees chaired by the department	5,449,322

EMERGENCY FOOD ASSISTANCE PROGRAM

2511-0105	For the purchase of supplemental foods for the emergency food assistance program within the Feeding America nationally-certified food bank system in the commonwealth; provided, that the funds appropriated in this item shall reflect the Feeding America allocation formula in order to benefit the 4 regional food banks in the commonwealth; provided further, that the department may assess an administrative charge not to exceed 2 per cent of the total appropriation in this item; and provided further, that $1,000,000 shall be expended for operating funds to distribute food for the Massachusetts emergency food assistance program previously provided for in item 7051-0015 of section 2 of chapter 68 of the acts of 2011	14,000,000

INTEGRATED PEST MANAGEMENT PROGRAM

2511-3002	For the integrated pest management program	57,553

Federal Grant Spending **9,279,221**

MASSACHUSETTS PESTICIDE ENFORCEMENT GRANT

2511-0310	For the purposes of a federally funded grant entitled, Massachusetts Pesticide Enforcement Grant	382,841

COOPERATIVE AGRICULTURAL PEST SURVEY

2511-0400	For the purposes of a federally funded grant entitled, Cooperative Agricultural Pest Survey	195,046

FARM AND RANCH LANDS PROTECTION PROGRAM

2511-0972	For the purposes of a federally funded grant entitled, Farm and Ranch Lands Protection Program	7,120,534

COUNTRY OF ORIGIN LABELING - RETAIL SURVEILLANCE

2511-1025	For the purposes of a federally funded grant entitled, Country of Origin Labeling - Retail Surveillance	53,447

HIGHLY PATHOGENIC AVIAN INFLUENZA SURVEILLANCE

2515-1008	For the purposes of a federally funded grant entitled, Highly Pathogenic Avian Influenza Surveillance	90,335

DEVELOPMENT OF INSTITUTIONAL MARKETING

2516-9002	For the purposes of a federally funded grant entitled, Development of Institutional Marketing	462,274

FARMERS' MARKET COUPON PROGRAM

2516-9003	For the purposes of a federally funded grant entitled, Farmers' Market Coupon Program	392,081

SENIOR FARMERS' MARKET NUTRITION PROGRAM

2516-9004	For the purposes of a federally funded grant entitled, Senior Farmers' Market Nutrition Program	537,663

ORGANIC CERTIFICATION COST-SHARE PROGRAM

2516-9007	For the purposes of a federally funded grant entitled, Organic Certification Cost-Share Program	45,000

Trust Spending **595,203**

EXPOSITION BUILDING MAINTENANCE FUND

2511-0001	69,703

DAIRY PROMOTION TRUST FUND

2511-1020	226,657

HOMELESS ANIMAL PREVENTION AND CARE FUND

2511-1193 170,743

MITIGATION EXPENDABLE TRUST

2511-2234 128,100

Department of Conservation and Recreation

The mission of the Department of Conservation and Recreation (DCR) is to enhance the experience of the estimated 33 million people who annually visit the more than 400 properties under its care and control. DCR is focused on three strategic goals to continue building a dynamic and unified agency while carrying out its mission of protecting, promoting and enhancing our Commonwealth's natural, cultural and recreational resources. The three goals are: maximizing resources by directing agency resources and efforts to provide the greatest value for the public we serve; nurturing partnerships by developing, cultivating and strengthening partnerships; and expanding and improving programming by creating and working with partners to support interactive, appealing programming that engages the public.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Conservation and Recreation	79,798	33,742	113,541	23,000

http://www.mass.gov/dcr

Budgetary Direct Appropriations **65,656,438**

DEPARTMENT OF CONSERVATION AND RECREATION ADMINISTRATION

2800-0100 For the operation of the department of conservation and recreation 4,363,898

WATERSHED MANAGEMENT PROGRAM

2800-0101 For the watershed management program to operate and maintain reservoirs, watershed lands and related infrastructure of the department and the office of water resources in the department of conservation and recreation; provided, that the amount of the payment shall be charged to the General Fund and shall not be included in the amount of the annual determination of fiscal year charges to the Massachusetts Water Resources Authority assessed to the authority under the General Laws; and provided further, that the department shall continue to make payments under chapter 616 of the acts of 1957, as amended by section 89 of chapter 801 of the acts of 1963 1,020,149

STORMWATER MANAGEMENT

2800-0401 For a program to provide stormwater management for all properties and roadways under the care, custody and control of the department of conservation and recreation; provided, that the department shall implement a stormwater management program in compliance with federal and state 418,036

stormwater management requirements; provided further, that the department shall inventory all stormwater infrastructure, assess its stormwater practices, analyze long-term capital and operational needs and develop a stormwater management plan to comply with federal and state regulatory requirements; and provided further, that in order to protect public safety and to protect water resources for water supply, recreational and ecosystem uses, the department shall immediately implement interim stormwater management practices including, but not limited to, street sweeping, inspection and cleaning of catch basins and emergency repairs to roadway drainage

DCR SEASONALS

2800-0501	For the operation of the beaches, pools and spray pools under the control of the department of conservation and recreation; provided, that the seasonal hires of the department of conservation and recreation's parks, beaches, pools and spray pools be paid from this item; provided further, that seasonal employees who are hired before the second Sunday before Memorial Day and whose employment continues beyond the Saturday following Labor Day and who received health insurance benefits in fiscal year 2014 shall continue to receive such benefits in fiscal year 2015 during the period of their seasonal employment; provided further, that no expenditures shall be made from this item other than for the purposes identified in this item; provided further, that notwithstanding section 1 of chapter 31 of the General Laws, seasonal positions funded by this item shall be positions requiring the services of an incumbent, on either a full-time or less than full-time basis beginning not earlier than April 1 and ending not later than November 30, or beginning not earlier than September 1 and ending not later than April 30; and provided further, that notwithstanding said section 1 of said chapter 31, seasonal positions funded by this item shall not be filled by an incumbent for more than 8 months within a 12-month period	13,580,812

OFFICE OF DAM SAFETY

2800-0700	For the office of dam safety; provided, that the department shall, in collaboration with the department of environmental protection and the department of fish and game, establish and maintain a comprehensive inventory of all dams and develop a coordinated permitting and regulatory approach to dam removal for stream restoration and public safety	378,543

STATE PARKS AND RECREATION

2810-0100	For the operation of the department's state parks; provided, that funds appropriated in this item shall be used to operate all of the department's parks, parkways, boulevards, roadways, bridges and related appurtenances under the care, custody and control of the division, flood control activities of the department, reservations, campgrounds, beaches and pools and for the oversight of rinks, to protect and manage the division's lands and natural resources, including the forest and parks conservation services and the bureau of forestry development; provided further, that the crossing guards located at department of conservation and recreation intersections shall continue to perform the duties where state police previously performed such duties; provided further, that no funds from this item shall be made available for payment to true seasonal employees; and provided further, that the department may issue grants to public and nonpublic entities from this item	41,273,966

STATE HOUSE PARK RANGERS

2820-0101	For the costs associated with the department's park rangers specific to the	1,471,035

	security of the state house; provided, that funds appropriated in this item shall only be expended for the costs of security and park rangers at the state house	
STREETLIGHTING		
2820-2000	For the operation of street lighting and the expenses of maintaining the parkways of the department of conservation and recreation	3,150,000
Federal Grant Spending		**11,599,187**
FEMA NATIONAL FLOOD COMMUNITY ASSISTANCE INSURANCE PROGRAM		
2800-9707	For the purposes of a federally funded grant entitled, National Flood Insurance Program - FEMA Community Assistance	191,360
MAP MODERNIZATION IMPLEMENTATION YEAR 5 - FEMA		
2800-9710	For the purposes of a federally funded grant entitled, Map Modernization Implementation Year 5 - FEMA	65,000
DAM SAFETY 2013 - FEMA		
2800-9724	For the purposes of a federally funded grant entitled, Dam Safety 2013 - FEMA	138,635
RURAL COMMUNITY FIRE PROTECTION		
2820-9702	For the purposes of a federally funded grant entitled, Rural Community Fire Protection	60,000
WILDLIFE INCENTIVES HABITAT PROGRAM		
2820-9704	For the purposes of a federally funded grant entitled, Wildlife Incentives Habitat Program	40,000
IDENTIFYING AND ERADICATING THE ASIAN LONGHORNED BEETLE		
2820-9705	For the purposes of a federally funded grant entitled, Identifying and Eradicating the Asian Longhorned Beetle	5,560,000
AGREEMENT TO HELP LANDOWNERS FORESTLAND		
2820-9706	For the purposes of a federally funded grant entitled, Agreement to Help Landowners Forestland	68,634
SHADE TREE AND FOREST HEALTH		
2821-9705	For the purposes of a federally funded grant entitled, Shade Tree and Forest Health	537,450
URBAN COMMUNITY FOREST TORNADO RECOVERY		
2821-9708	For the purposes of a federally funded grant entitled, Urban Community Forest Tornado Recovery	435,000

FORESTRY PLANNING

2821-9709	For the purposes of a federally funded grant entitled, Forestry Planning	1,842,282

RURAL FIRE PREVENTION AND CONTROL

2821-9711	For the purposes of a federally funded grant entitled, Rural Fire Prevention and Control	351,032

WILDLAND URBAN INTERFACE FUELS MANAGEMNT

2821-9713	For the purposes of a federally funded grant entitled, Wildland Urban Interface Fuels Managemnt	292,192

CREATING BUY LOCAL MODEL - STEWARDSHIP REDESIGN

2821-9715	For the purposes of a federally funded grant entitled, Creating Buy Local Model - Stewardship Redesign	36,985

EMERGENCY FOREST RESTORATION PROGRAM FUNDING

2821-9716	For the purposes of a federally funded grant entitled, Emergency Forest Restoration Program Funding	192,215

US FOREST SERVICE FOREST HEALTH MANAGEMENT

2821-9726	For the purposes of a federally funded grant entitled, US Forest Service Forest Health Management	118,896

WAQUOIT BAY NATIONAL ESTUARINE RESEARCH

2840-9709	For the purposes of a federally funded grant entitled, Waquoit Bay National Estuarine Research	602,436

2011 NOAA GRANT FOR FACILITY RENOVATIONS AT WAQUOIT BAY

2840-9712	For the purposes of a federally funded grant entitled, 2011 NOAA Grant for Facility Renovations at Waquoit Bay	100,000

RECREATIONAL TRAILS GRANT PROGRAM

2850-9701	For the purposes of a federally funded grant entitled, Recreational Trails Grant Program	967,071

Retained Revenue **14,141,673**

DEPARTMENT OF CONSERVATION AND RECREATION RETAINED REVENUE

2810-2042	For the department of conservation and recreation, which may expend not more than $14,141,673 from revenue collected by the department including, but not limited to, revenues collected from all fees, permits, leases, concessions, agreements, rentals, contracts, golf courses, rinks, tickets, fines and penalties, as well as charges established by the commissioner and as	14,141,673

received from the Massachusetts water resources authority, the Massachusetts convention center authority, the department of transportation, the department of state police and quasi-public and private entities; and for activities authorized under section 34B of chapter 92 of the General Laws; provided, that the department shall retain and deposit 80 per cent of all fees identified in this item; provided further, that if the department projects that total revenues from the fees identified in this item will exceed $17,677,091, the department shall notify the secretary of administration and finance and the house and senate committees on ways and means; provided further, that funds in this item shall be expended for the following purposes: (a) the operation and expenses of the department, (b) expenses, upkeep and improvements to the parks and recreation system, (c) the operation and maintenance of the department's telecommunications system and (d) the operation and maintenance of the department's skating rinks and golf courses; provided further, that for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system; and provided further, that no expenditures made in advance of the receipts shall be permitted to exceed 75 per cent of the amount of the revenues projected by the first quarterly statement required by section 1B

Trust Spending	**22,143,720**
DAM SAFETY EXPENDABLE TRUST	
2800-0060	10,000
ROCHE COMMUNITY RINK FUND	
2800-0065	50,000
NANTASKET BEACH RESERVATION TRUST FUND	
2800-0647	85,000
NEW CHARLES RIVER BASIN PARKS EXPENDABLE TRUST	
2800-0648	2,225,000
USDA FOREST SERVICE WILDLAND FIREFIGHTING	
2800-2002	230,816
ENVIRONMENTAL MANAGEMENT CONSERVATION TRUST	
2800-6002	627,864
CAMPGROUND RESERVATION FEES	
2800-6006	650,000
SHAWME-CROWELL STATE FOREST LANDFILL	

2820-0776	106,920
MASSACHUSETTS RE-LEAF	
2820-6006	38,000
FOREST PRODUCTS	
2820-6025	6,500
WATERSHED LAND ACQUISITION EXPENDABLE TRUST	
2822-1445	415,000
SALISBURY BEACH PRESERVATION TRUST FUND	
2822-1447	200,000
DIVISION OF WATER SUPPLY PROTECTION	
2830-0100	14,728,659
GENERAL PARKS PURCHASE, INVESTMENTS, AND PAYMENTS FROM TRUST	
2848-0052	966,700
E. CURTIS MEMORIAL PURCHASES, INVESTMENTS, AND PAYMENTS FROM I	
2848-0053	25,204
PARKS LAND TRUST PURCHASES AND INVESTMENTS	
2848-0057	500,000
SPECIAL EVENTS	
2848-0066	975,057
ENCROACHMENT RECLAMATION	
2848-0067	30,000
BLUE HILLS RESERVATION TRUST	
2848-0071	195,000
REVERE BEACH RESERVATION - NORTH LOT	
2848-0072	78,000

Department of Energy Resources

The Massachusetts Department of Energy Resources (DOER) develops and implements policies and programs aimed at ensuring the adequacy, security, diversity and cost-effectiveness of the Commonwealth's energy supply within the context of creating a cleaner energy future. To that end, DOER strives to ensure deployment of all cost-effective energy efficiency, maximize development of clean energy resources, create and implement energy strategies to assure reliable supplies and improve the cost of clean energy relative to fossil-fuel based generation, support Massachusetts' clean energy companies and spur Massachusetts' clean energy employment.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Energy Resources	3,875	27,506	31,381	4,644

http://www.mass.gov/doer

Budgetary Direct Appropriations **3,875,340**

RESIDENTIAL CONSERVATION SERVICE PROGRAM

7006-1001	For the residential conservation service program under chapter 465 of the acts of 1980 and the commercial and apartment conservation service program pursuant to section 11A of chapter 25A of the General Laws; provided, that the assessments levied for fiscal year 2015 pursuant to said chapter 465 shall be made at a rate sufficient to produce the amount expended from this item as well as the associated fringe benefits costs for personnel paid from this item	224,111

DEPARTMENT OF ENERGY RESOURCES ASSESSMENT

7006-1003	For the operation of the department of energy resources; provided, that notwithstanding any general or special law to the contrary, the amount assessed under section 11H of chapter 25A of the General Laws shall be equal to the amount expended from this item and the associated fringe benefits costs for personnel paid from this item	3,651,230

Federal Grant Spending **3,133,010**

CATALYZING THE HOME ENERGY REMODELING MARKET

7006-9304	For the purposes of a federally funded grant entitled, Catalyzing the Home Energy Remodeling Market	1,230,634

RAISING THE BAR - BUILDING ASSET RATING SYSTEM

7006-9305	For the purposes of a federally funded grant entitled, Raising the Bar - Building Asset Rating System	785,946

SAPHIRE

7006-9307	For the purposes of a federally funded grant entitled, SAPHIRE	224,268

STATE HEATING OIL AND PROPANE PROGRAM

7006-9700	For the purposes of a federally funded grant entitled, State Heating Oil and Propane Program	22,582

STATE HEATING OIL AND PROPANE PROGRAM

7006-9720	For the purposes of a federally funded grant entitled, State Heating Oil and Propane Program	24,579

STATE ENERGY PLAN

7006-9731	For the purposes of a federally funded grant entitled, State Energy Plan	845,000

Trust Spending **24,373,358**

DEPARTMENT OF ENERGY RESOURCES ENERGY EFFICIENCY TRUST

7006-7060	24,373,358

Department of Environmental Protection

The mission of the Department of Environmental Protection is to ensure that air and water are clean, toxics and hazards are managed safely, solid and hazardous wastes are recycled, hazardous waste sites and spills are cleaned up in a timely manner and wetlands and coastal resources are preserved.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Environmental Protection	61,013	45,321	106,334	34,459

http://www.mass.gov/dep

Budgetary Direct Appropriations **54,741,552**

DEPARTMENT OF ENVIRONMENTAL PROTECTION ADMINISTRATION

2200-0100	For the operation of the department of environmental protection, including the environmental strike force, the bureau of planning and evaluation, the bureau of resource protection, the bureau of waste prevention, the Senator William X. Wall Experiment Station and a contract with the University of Massachusetts for environmental research; provided, that section 3B of chapter 7 of the General Laws shall not apply to fees established under section 18 of chapter 21A of the General Laws	28,498,667

RECYCLING AND SOLID WASTE MASTER PLAN OPERATIONS

2200-0107	For technical assistance, grants and support of efforts consistent with the Massachusetts recycling and solid waste master plan and climate protection plan; provided, that funds may be expended for a recycling industry reimbursement grant program pursuant to section 241 of chapter 43 of the acts of 1997	4,375,000
COMPLIANCE AND PERMITTING		
2200-0109	For the department of environmental protection for the sole purpose of ensuring sufficient staff for timely permit decisions and compliance assurance	2,500,000
CLEAN AIR ACT		
2220-2220	For the administration and implementation of the federal Clean Air Act at 42 U.S.C. section 7401 et seq. as amended, including the operating permit program, the emissions banking program, the auto-related state implementation program, the low emission vehicle program, the non-auto-related state implementation program and the commonwealth's commitments under the New England Governors/Eastern Canadian Premiers climate change action plan for reducing acid rain deposition and mercury emissions	849,679
CLEAN AIR ACT OPERATING PERMIT AND COMPLIANCE PROGRAM		
2220-2221	For the administration and implementation of the operating permit and compliance program required under the federal Clean Air Act at 42 U.S.C. section 7401 et seq., as amended	1,513,065
SAFE DRINKING WATER ACT		
2250-2000	For the commonwealth's implementation of the federal Safe Drinking Water Act of 1974 at 42 U.S.C. sections 300f to 300j-26, as amended, under section 18A of chapter 21A of the General Laws	1,504,682
HAZARDOUS WASTE CLEANUP PROGRAM		
2260-8870	For the operation of the hazardous waste cleanup and underground storage tank programs, including, but not limited to monitoring unlined landfills, notwithstanding section 4 of chapter 21J of the General Laws	13,944,080
BROWNFIELDS SITE AUDIT PROGRAM		
2260-8872	For the brownfields site audit program	1,166,067
BOARD OF REGISTRATION OF HAZARDOUS WASTE SITE CLEANUP		
2260-8881	For the operation of the board of registration of hazardous waste site cleanup professionals under section 19A of chapter 21A of the General Laws	390,311
Federal Grant Spending		**21,297,052**
WATER QUALITY MANAGEMENT PLANNING		
2200-9706	For the purposes of a federally funded grant entitled, Water Quality Management Planning	649,230

COOPERATIVE AGREEMENT LEAKING UNDERGROUND STORAGE TANK

2200-9712	For the purposes of a federally funded grant entitled, Cooperative Agreement Leaking	630,936

DEPARTMENT OF DEFENSE STATE MEMORANDUM OF AGREEMENT

2200-9717	For the purposes of a federally funded grant entitled, Department of Defense Environmental	1,319,000

SUPERFUND BLOCK GRANT

2200-9724	For the purposes of a federally funded grant entitled, Superfund Block Grant	439,000

BROWNFIELDS ASSESSMENT PROGRAM

2200-9728	For the purposes of a federally funded grant entitled, Brownfields Assessment Program	225,000

BROWNFIELDS RESPONSE

2200-9731	For the purposes of a federally funded grant entitled, Brownfields Response	769,822

PERFORMANCE PARTNERSHIP GRANT

2230-9702	For the purposes of a federally funded grant entitled, Performance Partnership Grant	14,794,684

NATIONAL HYDROGRAPHY DATABASE

2230-9757	For the purposes of a federally funded grant entitled, National Hydrography Database	6,266

TECHNICAL ASSISTANCE AND TRAINING FOR DRINKING WATER

2240-9773	For the purposes of a federally funded grant entitled, Techical Assistance and Training for Drinking Water	3,826

SET-A-SIDE ADMINISTRATION

2240-9775	For the purposes of a federally funded grant entitled, Special Set-a-Side for EQE Administration	15,175

3% SET ASIDE ADMINISTRATION

2240-9776	For the purposes of a federally funded grant entitled, 3% Set Aside Admin	88,500

PUBLIC WATER SUPPLY SUPERVISION GRANT

2240-9777	For the purposes of a federally funded grant entitled, Public Water Supply Supervision Grant	17,811

HEALTHY COMMUNITIES GRANT

2240-9779	For the purposes of a federally funded grant entitled, Healthy Communities Grant	21,225

CLEAN AIR ACT SECTION 103

2250-9712	For the purposes of a federally funded grant entitled, Clean Air Act Section 103	542,660

AMBIENT AIR TOXICS PILOT PROJECT

2250-9716	For the purposes of a federally funded grant entitled, Ambient Air Toxics Pilot Project	60,843

HOMELAND SECURITY CO-OP AGREEMENT

2250-9726	For the purposes of a federally funded grant entitled, Homeland Security Co-Op Agreement	742,618

UNDERGROUND STORAGE TANK PROGRAM

2250-9732	For the purposes of a federally funded grant entitled, Underground Storage Program	524,456

AIRPORT LEAD AMBIENT

2250-9738	For the purposes of a federally funded grant entitled, Airport Lead Ambient	60,000

NEAR ROAD NUMBER 2 AMBIENT AIR MONITORING NETWORK

2250-9739	For the purposes of a federally funded grant entitled, Near Road Number 2 Ambient Air Monitoring Network	263,000

MA CLEAN DIESEL PROGRAM

2250-9741	For the purposes of a federally funded grant entitled, MA Clean Diesel Program	123,000

Retained Revenue **6,271,045**

WETLANDS PERMITTING FEE RETAINED REVENUE

2200-0102	For the department of environmental protection, which may expend an amount not to exceed $650,151 from revenues collected from fees for wetland permits; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	650,151

COMPLIANCE AND PERMITTING FEE RETAINED REVENUE

2200-0112	For the department of environmental protection, which may expend an amount not to exceed $2,500,000 collected from permit and compliance fees for the sole purpose of ensuring sufficient staff for timely permit decisions and compliance assurance; provided, that if: (a) this item is abolished or reduced	2,500,000

in fiscal year 2015; or (b) operational funding for the department falls below the level authorized in the general appropriation act for fiscal year 2014 excluding appropriations for earmarks and non recurring operating costs, the fee increase supporting this item shall terminate; and provided further, that for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system

TOXICS USE RETAINED REVENUE

2210-0106	The department of environmental protection may expend for the administration and implementation of the Massachusetts Toxics Use Reduction Act under chapter 21I of the General Laws an amount not to exceed $3,120,894 from the revenue collected from fees, penalties, grants and tuition under said chapter 21I; provided, that not less than $1,657,449 from this item shall be made available for the operation of the toxics use reduction institute program at the University of Massachusetts at Lowell; provided further, that the department shall enter into an interagency service agreement with the University of Massachusetts to make such funding available for this purpose; provided further, that not less than $644,096 from this item shall be made available for toxics use reduction technical assistance and technology in accordance with said chapter 21I; provided further, that the department shall enter into an interagency service agreement with the executive office for energy and environmental affairs to make such funding available for this purpose; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	3,120,894

Trust Spending	**24,024,782**
SPECIAL PROJECTS PERMIT/OVERSIGHT FUND	
2200-0059	657,081
WATER POLLUTION ABATEMENT DEPT. OF ENVIRONMENTAL PROTECTION	
2200-0350	2,974,141
OIL SPILL PERMITTING	
2200-0647	1,000,000
SPRINGFIELD MATERIALS RECYCLING FACILITY	
2200-0884	150,000
EQE - DB COMPANIES - INC EXPENDABLE TRUST	
2200-2233	34,847

ENERGY DEMAND REDUCTION PROGRAM TRUST FUND	
2200-2494	67,475
SUSTAINABLE MATERIALS RECOVERY PROGRAM EXPENDABLE TRUST	
2200-2674	4,000,000
NATURAL RESOURCE DAMAGES TRUST	
2200-2676	2,000,000
ADMINISTRATION OF FEDERAL FUNDS	
2200-6001	4,178,683
FEDERAL WATER POLLUTION ABATEMENT	
2200-6007	2,846,800
DRINKING WATER STATE REVOLVING FUND - ADMINISTRATION TRUST	
2200-6008	3,866,019
TEWKSBURY INDUSTRIES - SUPERIOR COURT CIVIL ACTION	
2200-6010	96,000
GENERAL ELECTRIC EXPENDABLE TRUST	
2200-6016	100,000
NAVAL AIR STATION	
2200-6022	20,000
STARMET DRUM REMOVAL	
2200-6024	54,000
LEAKING UNDERGROUND STORAGE TANK COST RECOVERY	
2200-6383	36,899
51 OLD FERRY ROAD TRUST	
2200-6384	10,837
GREEN CHEMISTRY EXPENDABLE TRUST	
2200-6385	100,000
SILRESIM SUPERFUND LOWELL CONSENT DECREE	

2200-6431	1,500,000
CHARLES GEORGE TYNGSBOROUGH RESPONSE COSTS CONSENT DECREE	
2200-6433	300,000
FORT DEVENS EXPENDABLE TRUST	
2200-9725	32,000

Department of Fish and Game

The mission of the Department of Fish and Game is to exercise stewardship responsibility over the Commonwealth's marine and freshwater fisheries, wildlife species, plants and natural communities as well as the habitats required to support these resources; to conserve and restore the state's rivers, streams, lakes, ponds, wild lands and coastal waters; and to ensure the responsible practice of hunting, trapping and fishing, both inland and marine.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Fish and Game	23,906	6,801	30,707	17,611

http://www.mass.gov/dfwele

Budgetary Direct Appropriations **23,488,168**

DEPARTMENT OF FISH AND GAME ADMINISTRATION

2300-0100	For the office of the commissioner; provided, that the commissioner's office shall assess and receive payments from the division of marine fisheries, the division of fisheries and wildlife and all other programs under the control of the department of fish and game; provided further, that the purpose of those assessments shall be to cover appropriate administrative costs of the department, including but not limited to payroll, personnel, legal and other budgetary costs; and provided further, that the amount and contribution from each division or program shall be determined by the commissioner of fish and game	768,414

RIVERWAYS PROTECTION RESTORATION AND PUBLIC ACCESS PROMOTION

2300-0101	For the division of ecological restoration and riverways protection program and for the promotion of public access to rivers and wetland restoration, including grants to public and nonpublic entities; provided, that the positions funded in this item shall not be subject to chapter 31 of the General Laws	507,404

DIVISION OF FISHERIES AND WILDLIFE FIELD HEADQUARTERS

2300-3025	For the costs charged by the Division of Capital Asset Management and Maintenance (DCAMM) to the Department of Fish and Game in connection with the Division of Fisheries and Wildlife Headquarters building in	587,080

Westborough; provided that all operating, maintenance and other expenses charged to the Department shall be in accordance with a service level agreement entered into between the Department of Fish and Game, the Division of Fisheries and Wildlife and DCAMM; provided further, that 100 % of the expenses from DCAMM to be paid by the Division of Fisheries and Wildlife shall be charged to the Inland Fisheries and Game Fund by the office of the state comptroller each fiscal year; and provided further that all other expenses charged by DCAMM to the Department of Fish and Game, including associated overhead expenses, shall be charged to the General Fund of the commonwealth
General Fund ... 10.51%
Inland Fisheries and Game Fund ... 89.49%

DIVISION OF FISHERIES AND WILDLIFE ADMINISTRATION

2310-0200	For the administration of the division of fisheries and wildlife, including the fisheries and wildlife board, the administration of game farms and wildlife restoration projects, wildlife research and management, administration of fish hatcheries, improvement and management of lakes, ponds and rivers, fish and wildlife restoration projects, the commonwealth's share of certain cooperative fishery and wildlife programs and certain programs reimbursable under the federal Aid to Fish and Wildlife Restoration Act; provided, that funds may be expended to supplement the natural heritage and endangered species program Inland Fisheries and Game Fund ... 100%	12,000,838

NATURAL HERITAGE AND ENDANGERED SPECIES PROGRAM

2310-0300	For the operation of the natural heritage and endangered species program	150,000

HUNTER SAFETY PROGRAM

2310-0306	For the hunter safety training program Inland Fisheries and Game Fund ... 100%	426,872

WILDLIFE HABITAT PURCHASE

2310-0316	For the purchase of land containing wildlife habitat and for the costs of the division of fisheries and wildlife directly related to the administration of the wildlands stamp program under sections 2A and 2C of chapter 131 of the General Laws Inland Fisheries and Game Fund ... 100%	1,500,000

WATERFOWL MANAGEMENT PROGRAM

2310-0317	For the waterfowl management program established under section 11 of chapter 131 of the General Laws Inland Fisheries and Game Fund ... 100%	65,000

FISHING AND BOATING ACCESS

2320-0100	For the office of fishing and boating access, including the maintenance, operation and improvements of public access land and water areas; provided, that positions funded in this item shall not be subject to chapter 31 of the General Laws	537,143

DIVISION OF MARINE FISHERIES ADMINISTRATION

2330-0100	For the operation of the division of marine fisheries, including a program of enhancement and development of marine recreational fishing and related programs and activities, marine research programs, a commercial fisheries program and a shellfish management program, including coastal area classification, mapping and technical assistance; provided, that funds shall be expended on a recreational fisheries program to be reimbursed by federal funds; and provided further, that the division shall continue to develop strategies to improve federal regulations governing the commercial fishing industry so as to promote sustainable fisheries	5,254,213

MARINE RECREATIONAL FISHERIES DEVELOPMENT AND ENHANCEMENT PROG

2330-0120	For the division of marine fisheries for a program of enhancement and development of marine recreational fishing and related programs and activities, including the cost of equipment, maintenance and staff and the maintenance and updating of data	606,791

SALTWATER SPORTFISH LICENSING

2330-0300	For the administration and operation of the saltwater fishing permit program, under section 17C of chapter 130 of the General Laws Marine Recreational Fisheries Develop Fund ... 100%	1,084,415

Federal Grant Spending **2,909,585**

USFWS PARTNERS FOR FISH AND WILDLIFE PROGRAM

2300-0114	For the purposes of a federally funded grant entitled, USFWS Eastern Brook Trout Joint Venture and Fish Passage	39,770

USFWS EASTERN BROOK TROUT JOINT VENTURE AND FISH PASSAGE

2300-0115	For the purposes of a federally funded grant entitled, USFWS Eastern Brook Trout Joint Venture and Fish Passage	30,000

LANDOWNER INCENTIVE PROGRAM - TIER 1

2310-0115	For the purposes of a federally funded grant entitled, Landowner Incentive Program - Tier 1	300,000

JUNIOR DUCK STAMP PROGRAM

2310-0118	For the purposes of a federally funded grant entitled, Junior Duck Stamp Program	3,000

NEW ENGLAND COTTONTAIL

2310-0120	For the purposes of a federally funded grant entitled, New England Cottontail	225,000

CLEAN VESSEL

2330-9222	For the purposes of a federally funded grant entitled, Clean Vessel	850,000

COMMERCIAL FISHERIES STATISTICS

2330-9712	For the purposes of a federally funded grant entitled, Commercial Fisheries Statistics	102,457

BOATING INFRASTRUCTURE

2330-9725	For the purposes of a federally funded grant entitled, Boating Infrastructure	100,000

INTERSTATE FISHERIES MANAGEMENT SUPPORT

2330-9730	For the purposes of a federally funded grant entitled, Interstate Fisheries Management Support	165,457

ATLANTIC COASTAL COOPERATIVE STATISTICS PROGRAM IMPLEMENTATION

2330-9732	For the purposes of a federally funded grant entitled, ACCSP Implementation Strategic Plan	75,000

TURTLE DISENGAGEMENT

2330-9739	For the purposes of a federally funded grant entitled, Turtle Disengagement	300,000

MASSACHUSETTS FISHERIES ECONOMIC ASSISTANCE PROGRAM

2330-9741	For the purposes of a federally funded grant entitled, Massachusetts Fisheries Economic Assistance Program	500,000

AGE AND GROWTH PROJECT SEGMENT ONE

2330-9742	For the purposes of a federally funded grant entitled, Age and Growth Project Segment One	218,901

Retained Revenue **417,989**

MARINE RECREATIONAL FISHING FEE RETAINED REVENUE

2330-0121	The division of marine fisheries may expend for the sportfish restoration program an amount not to exceed $217,989 from federal reimbursements related to sportfish restoration and from the sale of materials which promote marine recreational fishing	217,989

SHELLFISH PURIFICATION PLANT RR

2330-0150	For the operation and maintenance of the Newburyport shellfish purification plant; provided, that the division of marine fisheries may expend not more than $200,000 from revenue collected from fees generated by operations	200,000

Trust Spending **3,891,810**

DFG ECOLOGICAL MITIGATION TRUST

2300-1300	100,000
DIVISION OF ECOLOGICAL RESTORATION EXPENDABLE TRUST	
2300-6007	25,000
HERITAGE AND SPECIES PROGRAM	
2310-0301	1,500,000
UPLAND SANDPIPER EXPENDABLE TRUST	
2310-0302	42,359
FISHING AND BOATING ACCESS EXPENDABLE TRUST	
2320-0102	104,451
MARINE MAMMALS, FISHERIES RESEARCH, AND CONSERVATION TRUST	
2330-0101	2,120,000

Department of Public Utilities

The Department of Public Utilities is responsible for oversight of investor-owned electric power, natural gas and water utilities in the Commonwealth; developing alternatives to traditional regulation; monitoring service quality; regulating safety in the transportation and gas pipeline areas; and for the siting of energy facilities. The mission of the Department is to ensure that utility consumers are provided with the most reliable service at the lowest possible cost; to protect the public safety from transportation and gas pipeline related accidents; to oversee the energy facilities siting process; and to ensure that residential ratepayers' rights are protected.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Public Utilities	12,467	6,334	18,801	17,067

http://www.mass.gov/dpu

Budgetary Direct Appropriations		**10,091,563**
DEPARTMENT OF PUBLIC UTILITIES ADMINISTRATION		
2100-0012	For the operation of the department of public utilities; provided, that notwithstanding the second sentence of the first paragraph of section 18 of chapter 25 of the General Laws, the assessments levied for fiscal year 2015 under said first paragraph shall be made at a rate sufficient to produce the amount expended from this item and the associated fringe benefits costs for personnel paid from this item	9,640,023

TRANSPORTATION OVERSIGHT DIVISION

2100-0013	For the operation of the transportation oversight division	361,463

STEAM DISTRIBUTION OVERSIGHT

2100-0016	For the department of public utilities to regulate steam distribution companies; provided, that notwithstanding section 18A of chapter 25 of the General Laws, the assessments levied for fiscal year 2015 shall be made at a rate sufficient to produce the amount expended from this item and the associated fringe benefits costs for personnel paid from this item	90,077

Federal Grant Spending **1,115,040**

PIPELINE SECURITY

7006-9002	For the purposes of a federally funded grant entitled, Pipeline Security	1,115,040

Retained Revenue **2,375,000**

ENERGY FACILITIES SITING BOARD RETAINED REVENUE

2100-0014	The department of public utilities may expend for the operation of the energy facilities siting board an amount not to exceed $75,000 from application fees collected in fiscal year 2015 and prior fiscal years from utility companies	75,000

UNIFIED CARRIER REGISTRATION RETAINED REVENUE

2100-0015	The department of public utilities may expend for the operation of the transportation oversight division an amount not to exceed $2,300,000 from unified carrier registration fees collected in fiscal year 2015 and prior fiscal years from motor carrier companies	2,300,000

Trust Spending **5,219,625**

GREEN COMMUNITIES ACT TRUST

2100-0076	445,476

DPU STORM TRUST FUND

2100-0218	274,149

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY TRUST FUND

7006-0075	4,500,000

Office of the Secretary of Energy and Environmental Affairs

The mission of the Office of the Secretary of Energy and Environmental Affairs is to develop and implement policies that safeguard public health from environmental threats; to preserve, protect and enhance the natural resources of the Commonwealth; and to ensure an adequate supply of energy that is reliable, affordable and clean.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Secretary of Energy and Environmental Affairs	29,181	71,766	100,947	4,797

http://www.mass.gov/eea

Budgetary Direct Appropriations **28,801,107**

EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS ADMIN

2000-0100	For the operation of the office of the secretary of energy and environmental affairs	6,432,362

CLIMATE CHANGE ADAPTATION AND PREPAREDNESS

2000-0101	For the executive office of energy and environmental affairs to coordinate and implement strategies for climate change adaptation and preparedness, including but not limited to the resiliency of the commonwealth's transportation, energy, and public health infrastructures; built environments; municipal assistance; improved data collection and analysis; and enhanced planning; provided, that the executive office may enter into interagency service agreements to facilitate and accomplish these efforts	2,000,000

ENERGY AND ENVIRONMENT IT COSTS

2000-1700	For the provision of information technology services within the executive office of energy and environmental affairs	10,618,239

ENVIRONMENTAL LAW ENFORCEMENT

2030-1000	For the operation of the office of environmental law enforcement	9,750,506

Federal Grant Spending **5,746,514**

IMPLEMENTING THE MASSACHUSETTS COASTAL ZONE MANAGEMENT PROGRAM

2000-0141	For the purposes of a federally funded grant entitled, Implementing the Massachusetts Coastal Zone Management Program	2,185,358

AQUATIC NUISANCE SPECIES MANAGEMENT PLAN

2000-0186	For the purposes of a federally funded grant entitled, Aquatic Nuisance Species Management Plan	34,091

MASSACHUSETTS BAYS ESTUARY PROGRAM

2000-0248	For the purposes of a federally funded grant entitled, Massachusetts Bays Estuary Program	519,234

BUZZARDS BAY ESTUARY PROGRAM

2000-9735	For the purposes of a federally funded grant entitled, Buzzards Bay Estuary Program	665,215

JOINT ENFORCEMENT AGREEMENT BETWEEN NOAA-OLE-FISHERIES

2030-0013	For the purposes of a federally funded grant entitled, Joint Enforcement Agreement Between NOAA-OLE-Fisheries	852,485

RECREATIONAL BOATING SAFETY PROGRAM

2030-9701	For the purposes of a federally funded grant entitled, Recreational Boating Safety Program	1,490,130

Intragovernmental Service Fund **1,466,985**

CHARGEBACK FOR ENERGY AND ENVIRONMENT IT COSTS

2000-1701	For the cost of information technology services provided to agencies of the executive office of energy and environmental affairs Intragovernmental Service Fund ... 100%	1,466,985

Retained Revenue **380,000**

HANDLING CHARGE RETAINED REVENUE

2000-1011	For the office of environmental law enforcement which may expend revenues in an amount not to exceed $80,000 from the administrative handling charge revenues received from electronic transactions processed through its online licensing and registration systems; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the office of environmental law enforcement may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	80,000

ENVIRONMENTAL LAW ENFORCEMENT PRIVATE DETAILS RETAINED REVENUE

2030-1004	The executive office of energy and environmental affairs may expend for private environmental police details, including administrative costs, an amount not to exceed $300,000 from fees charged for the details; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of	300,000

this authorization or the most recent revenue estimate, as reported in the state accounting system

Trust Spending	**64,553,253**
UPPER CAPE WATER SUPPLY RESERVE TRUST	
2000-0105	7,000
SEAFLOOR MAPPING EXPENDABLE TRUST	
2000-0107	218,393
REGIONAL GREENHOUSE GAS INITIATIVE AUCTION TRUST	
2000-0113	56,581,895
GLOBAL WARMING SOLUTIONS EXPENDABLE TRUST	
2000-0114	105,973
OCEAN RESOURCES AND WATERWAYS	
2000-0115	106,250
OFF-HIGHWAY VEHICLE PROGRAM	
2000-0117	477,200
DAM AND SEAWALL REPAIR OR REMOVAL FUND	
2000-0118	5,204,000
MA TECH COLLABORATIVE RENEWABLE ENERGY	
2000-2077	500,000
GULF OF MAINE CONSERVATION	
2000-6009	14,000
MASSACHUSETTS BAY ENVIRONMENTAL TRUST FUND	
2000-6051	1,338,542

State Reclamation Board

The mission of the State Reclamation Board is to control the population of mosquitoes and greenhead flies, and to prevent the spread of related diseases such as Eastern Equine Encephalitis (EEE) and West Nile Virus (WNV).

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
State Reclamation Board	0	12,035	12,035	11,990

http://www.mass.gov/eea/agencies/agr/pesticides/mosquito/

Trust Spending	**12,035,210**
STATE RECLAMATION BOARD ADMINISTRATION	
2520-0000	361,950
CAPE COD MOSQUITO CONTROL PROJECT ASSESSMENTS	
2520-0300	1,879,948
SUFFOLK COUNTY MOSQUITO CONTROL PROJECT ASSESSMENTS	
2520-0900	265,264
CENTRAL MASSACHUSETTS MOSQUITO CONTROL PROJECT ASSESSMENTS	
2520-1000	1,995,660
BERKSHIRE COUNTY MOSQUITO CONTROL PROJECT ASSESSMENTS	
2520-1100	240,606
NORFOLK COUNTY MOSQUITO CONTROL PROJECT ASSESSMENTS	
2520-1200	1,628,967
BRISTOL COUNTY MOSQUITO CONTROL PROJECT ASSESSMENTS	
2520-1300	1,322,814
PLYMOUTH COUNTY MOSQUITO CONTROL PROJECT ASSESSMENTS	
2520-1400	1,652,322
NORTHEAST MOSQUITO CONTROL PROJECT ASSESSMENTS AND WETLANDS	
2520-1500	1,873,300
NORTH SHORE MOSQUITO CONTROL MAINTENANCE PROJECT	

2520-1501	70,589
EAST MIDDLESEX MOSQUITO CONTROL PROJECT ASSESSMENTS	
2520-1600	660,430
CAPE COD GREENHEAD FLY CONTROL PROJECT ASSESSMENTS	
2520-2300	24,858
NORTH SHORE GREENHEAD FLY CONTROL PROJECT ASSESSMENTS	
2520-2500	58,502

Health and Human Services

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Children and Families	818,985	15,549	834,534	207,226
Department of Developmental Services	1,652,606	12,140	1,664,746	589,123
Department of Elder Affairs	3,748,266	34,298	3,782,565	1,778,931
Department of Mental Health	712,360	22,726	735,086	101,847
Department of Public Health	565,535	379,914	945,448	245,513
Department of Transitional Assistance	737,055	4,318	741,373	458,488
Department of Veterans' Services	86,727	2,100	88,827	580
Department of Youth Services	176,550	447	176,997	3,681
Massachusetts Commission for the Blind	21,825	11,030	32,855	3,084
Massachusetts Commission for the Deaf and Hard of Hearing	5,823	250	6,072	194
Massachusetts Rehabilitation Commission	48,717	101,868	150,584	3,694
Office for Refugees and Immigrants	341	17,395	17,736	0
Office of the Secretary of Health and Human Services	10,929,771	734,701	11,664,472	6,849,735
Soldiers Home in Holyoke	22,465	0	22,464	16,506
Soldiers Home in Massachusetts	28,323	0	28,323	15,115
TOTAL	19,555,348	1,336,736	20,892,082	10,273,717

Historical Employment Levels

Department	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
Department of Children and Families	3,192	3,154	3,124	3,172	3,172
Department of Developmental Services	6,291	6,247	6,118	6,217	6,143
Department of Elder Affairs	39	37	38	43	42

Department of Mental Health	2,853	2,937	3,062	3,279	3,279
Department of Public Health	2,270	2,290	2,280	2,456	2,446
Department of Transitional Assistance	1,511	1,531	1,569	1,535	1,585
Department of Veterans' Services	43	45	48	52	52
Department of Youth Services	891	859	885	890	890
Massachusetts Commission for the Blind	44	45	43	44	44
Massachusetts Commission for the Deaf and Hard of Hearing	47	47	47	48	48
Massachusetts Rehabilitation Commission	54	55	50	51	51
Office of the Secretary of Health and Human Services	1,060	1,035	1,107	1,124	1,124
Soldiers Home in Holyoke	308	314	313	316	316
Soldiers Home in Massachusetts	372	360	347	362	374
TOTAL	18,975	18,956	19,032	19,591	19,567

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

Department of Children and Families

The Department of Children and Families is charged with protecting children from abuse and neglect and strengthening families. There are currently more than 8,000 children in foster care across Massachusetts and more than 40,000 children in all served by the Department.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Children and Families	818,985	15,549	834,534	207,226

http://www.mass.gov/dcf

Budgetary Direct Appropriations **814,889,978**

CLINICAL SUPPORT SERVICES AND OPERATIONS

4800-0015 For central, regional and area office clinical support services, operations and administration; provided, that the associated expenses of employees whose AA and DD object class costs are paid from item 4800-1100 shall be paid from this item; provided further, that the commissioner of the department of children and families may transfer funds between items 4800-0030, 4800-0038, 4800-0040 and 4800-0041 as necessary, pursuant to an allocation plan, which shall detail by object class the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means 15 days prior to any such transfer; and provided further, that not more than 5 per cent of any item shall be transferred in fiscal year 2015 74,637,692

FOSTER CARE REVIEW

4800-0025 For foster care review services 3,046,024

DCF LOCAL AND REGIONAL MANAGEMENT OF SERVICES

4800-0030 For the continuation of local and regional coordination and management of services; provided, that flex services may be funded from this item 6,030,263

SEXUAL ABUSE INTERVENTION NETWORK

4800-0036 For a sexual abuse intervention network program to be administered in conjunction with the district attorneys 698,740

SERVICES FOR CHILDREN AND FAMILIES

4800-0038 For services to children and families including but not limited to permanency, stabilization, placement and congregate care; provided, that the department may contract with provider agencies for the coordination and management of services, including flex 265,393,828

FAMILY SUPPORT AND STABILIZATION

4800-0040	For family preservation and unification services	44,610,551

CONGREGATE CARE SERVICES

4800-0041	For congregate care services; provided, that funds may be expended from this item to provide intensive community-based services, including intensive in-home support and stabilization services, to children who would otherwise be placed in residential settings	216,417,590

PLACEMENT SERVICES FOR JUVENILE OFFENDERS

4800-0151	For a program to provide alternative overnight non-secure placements for status offenders and nonviolent delinquent youths up to the age of 17 in order to prevent the inappropriate use of juvenile cells in police stations for such offenders, in compliance with the federal Juvenile Justice and Delinquency Prevention Act of 1974, as amended; provided, that the programs which provide the alternative non-secure placements shall collaborate with the appropriate county sheriff's office to provide referrals of those offenders and delinquent youths to any programs within the sheriff's office designed to positively influence youths or reduce, if not altogether eliminate, juvenile crime	504,388

SOCIAL WORKERS FOR CASE MANAGEMENT

4800-1100	For the salaries and benefits of the department's social workers	180,351,997

SUPPORT SERVICES FOR PEOPLE AT RISK OF DOMESTIC VIOLENCE

4800-1400	For shelters and support services, including payroll costs, for people at risk of domestic violence and for the operation of the New Chardon Street homeless shelter	23,198,905

Federal Grant Spending		**15,369,521**

CHILDREN`S JUSTICE ACT

4800-0005	For the purposes of a federally funded grant entitled, Children`s Justice Act	316,494

FAMILY VIOLENCE PREVENTION AND SERVICES

4800-0007	For the purposes of a federally funded grant entitled, Family Violence Prevention and Services	1,710,939

INDEPENDENT LIVING PROGRAM - TITLE IV-E

4800-0009	For the purposes of a federally funded grant entitled, Independent Living Program - Title IV-E	2,869,622

PROMOTING SAFE AND STABLE FAMILIES PROGRAM TITLE IV-B SUBPART 2

4800-0013	For the purposes of a federally funded grant entitled, Promoting Safe and Stable Families Program	4,911,277

EDUCATIONAL AND TRAINING VOUCHER

4800-0084	For the purposes of a federally funded grant entitled, Educational and Training Voucher	750,637
CHILD WELFARE SERVICES - TITLE IV-B, SUBPART 1		
4899-0001	For the purposes of a federally funded grant entitled, Child Welfare Services	3,800,000
NATIONAL CENTER FOR CHILD ABUSE AND NEGLECT		
4899-0021	For the purposes of a federally funded grant entitled, National Center for Child Abuse and Neglect	384,952
MASSACHUSETTS CHILD TRAUMA PROJECT		
4899-0024	For the purposes of a federally funded grant entitled, Massachusetts Child Trauma Project	625,600

Retained Revenue **4,094,902**

ROCA RETAINED REVENUE FOR CITIES AND TOWNS		
4800-0016	The department of children and families may expend for the operation of the transitional employment program an amount not to exceed $2,000,000 from revenues collected for services provided by the participants; provided, that notwithstanding any general or special law to the contrary, the department may enter into a contract with Roca, Inc. to manage the transitional employment program and to provide services to participants from the aging-out population, parolees, probationers, youth service releasees or other community residents considered to have employment needs	2,000,000
CHILD WELFARE TRAINING INSTITUTE RETAINED REVENUE		
4800-0091	The department of children and families may expend for the purpose of administering a child welfare professional development training institute an amount not to exceed $2,094,902 from federal reimbursements received under Title IV-E of the Social Security Act; provided, that notwithstanding any general or special law to the contrary, for the purposes of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	2,094,902

Trust Spending **180,000**

NEW CHARDON STREET TEMPORARY HOME	
4899-8102	10,000
SCHOLARSHIP TRUST FUND	
4899-8103	40,000
CASEY FAMILY - CENTERED PRACTICE EXPENDABLE TRUST	

4899-8104 130,000

Department of Developmental Services

The Department of Developmental Services is dedicated to creating, in partnership with others, innovative and genuine opportunities for individuals with intellectual disabilities to fully and meaningfully participate in, and contribute to, their communities as valued members.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Developmental Services	1,652,606	12,140	1,664,746	589,123

http://www.mass.gov/dds

Budgetary Direct Appropriations **1,652,455,966**

DDS SERVICE COORDINATION AND ADMINISTRATION

5911-1003 For the service coordination and administration of the department of developmental services 65,860,036

TRANSPORTATION SERVICES

5911-2000 For transportation costs associated with community-based day and work programs; provided, that the department shall provide transportation on the basis of priority of need as determined by the department 15,907,400

COMMUNITY RESIDENTIAL SERVICES FOR THE DEVELOPMENTALLY DISABLED

5920-2000 For vendor-operated, community-based, residential adult services, including intensive individual supports; provided, that the commissioner of the department of developmental services shall transfer funds from this item to item 5920-2010, as necessary, pursuant to an allocation plan, which shall detail, by object class, the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means 15 days before the transfer; and provided further, that not more than $5,000,000 shall be transferred from this item in fiscal year 2015 1,008,920,080

STATE OPERATED RESIDENTIAL SERVICES

5920-2010 For state-operated, community-based, residential services for adults, including community-based health services 206,309,614

COMMUNITY DAY AND WORK PROGRAMS

5920-2025 For community-based day and work programs and associated transportation costs for adults; provided, that the department shall provide transportation on the basis of priority of need as determined by the department; and provided further that the department shall expend funds for the reform of the sheltered 179,162,848

workshop industry in fiscal year 2015

RESPITE FAMILY SUPPORTS FOR THE DEVELOPMENTALLY DISABLED

5920-3000	For respite services and intensive family supports	54,933,705

AUTISM DIVISION

5920-3010	For support services for families with autistic children through the autism division	5,621,357

TURNING 22 PROGRAM AND SERVICES

5920-5000	For services to clients of the department who turn 22 years of age during state fiscal year 2015	6,500,000

STATE FACILITIES FOR THE DEVELOPMENTALLY DISABLED

5930-1000	For the operation of facilities for individuals with intellectual disabilities; provided, that the department may allocate funds from this item to items 5920-2000, 5920-2010, and 5920-2025, as necessary, under allocation plans submitted to the house and senate committees on ways and means 30 days before any transfer, for residential and day services for clients formerly receiving inpatient care at ICF/MRs	109,240,927

Intragovernmental Service Fund **6,500,000**

CHARGEBACK FOR SPECIAL EDUCATION ALTERNATIVES

5948-0012	For the operation of a program providing alternatives to residential placements for children with intellectual disabilities, including the costs of intensive home-based supports provided for the purposes of item 7061-0012 Intragovernmental Service Fund ... 100%	6,500,000

Retained Revenue **150,000**

TEMPLETON FARM PRODUCT SALES RETAINED REVENUE

5982-1000	The department of developmental services may expend for program costs of the Templeton developmental center, including supplies, equipment and facility maintenance, an amount not to exceed $150,000 received from the sale of milk and other farm-related products at the center; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	150,000

Trust Spending **5,640,899**

DDS COMMISSIONER TRUST

5911-2001 5,640,899

Department of Elder Affairs

The Department of Elder Affairs promotes the independence and well-being of individuals, their families, and caregivers through the development and delivery of quality services; provides consumers with access to a full array of health and social support services in the settings of their choice; informs consumers about all their long term options, and elder protective and advocacy services; and encourages individuals across the lifespan to adopt behaviors that will lead to healthy aging.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Elder Affairs	3,748,266	34,298	3,782,565	1,778,931

http://www.mass.gov/elders

Budgetary Direct Appropriations **3,748,266,327**

MASSHEALTH SENIOR CARE

4000-0600 For health care services provided to MassHealth members who are seniors and for the operation of the senior care options (SCO) program under section 9D of chapter 118E of the General Laws; provided, that funds may be expended from this item for health care services provided to these recipients in prior fiscal years; provided further, that funds shall be expended for the "community choices" initiative; provided further, that no payment for special provider costs shall be made from this item without the prior written approval of the secretary of administration and finance; provided further, that SCO benefits shall not be reduced below the services provided in fiscal year 2014; provided further, that notwithstanding any general or special law to the contrary, funds shall be expended from this item for the purpose of maintaining a personal needs allowance of up to $72.80 per month for individuals residing in nursing homes and rest homes who are eligible for MassHealth, the Emergency Aid to Elders, Disabled and Children program or Supplemental Security Income; provided further, that funds may be expended from this item to implement the pre-admission counseling and assessment program under the third paragraph of section 9 of chapter 118E of the General Laws, which shall be implemented on a statewide basis through aging and disability resource consortia; provided further, that notwithstanding any general or special law to the contrary, for any nursing home or non-acute chronic disease hospital that provides kosher food to its residents, the executive office of elder affairs, in consultation with the center for health information and analysis, in recognition of the special innovative program status granted by the executive office of health and human services, shall continue to make the standard payment rates established in fiscal year 2006 to reflect the high dietary costs incurred in providing kosher food; and provided further, that notwithstanding any general or special law to the contrary, nursing facility rates effective July 1, 2014 may be developed using the costs of calendar year 2005 3,179,589,454

MASSHEALTH NURSING HOME SUPPLEMENTAL RATES

4000-0640	For nursing facility Medicaid rates; provided, that notwithstanding any general or special law to the contrary, in fiscal year 2015 the center for health information and analysis shall establish nursing facility Medicaid rates that cumulatively total $298,600,000 more than the annual payment rates established under the rates in effect as of June 30, 2002; provided further, that an amount for expenses related to the collection and administration of section 63 of chapter 118E of the General Laws shall be transferred to the executive office of health and human services; and provided further, that the payments made pursuant to this item shall be allocated in an amount sufficient to implement section 622 of chapter 151 of the acts of 1996	298,600,000

DEPARTMENT OF ELDER AFFAIRS ADMINISTRATION

9110-0100	For the operation of the executive office of elder affairs	2,364,575

PRESCRIPTION ADVANTAGE

9110-1455	For the costs of the drug insurance program under section 39 of chapter 19A of the General Laws; provided, that amounts received by the executive office of elder affairs' vendor as premium revenue for this program may be retained and expended by the vendor for the purposes of the program; provided further, that funds shall be expended for the operation of the pharmacy outreach program under section 4C of chapter 19A of the General Laws; provided further, that notwithstanding any general or special law to the contrary, unless otherwise prohibited by state or federal law, prescription drug coverage or benefits payable by the executive office of elder affairs and the entities with which it has contracted for administration of the subsidized catastrophic drug insurance program under said section 39 of said chapter 19A, shall be the payer of last resort for this program for eligible persons with regard to any other third-party prescription coverage or benefits available to the eligible persons; provided further, that the executive office shall seek to obtain maximum federal funding for discounts on prescription drugs available to the executive office and to prescription advantage enrollees; provided further, that the executive office shall take steps for the coordination of benefits with the Medicare prescription drug benefit created under the federal Medicare Prescription Drug Improvement and Modernization Act of 2003 to ensure that Massachusetts residents take advantage of this benefit; provided further, that a person shall be eligible to enroll in the program at any time within a year after reaching age 65; and provided further, that the executive office shall allow those who meet the program eligibility criteria to enroll in the program at any time during the year	16,213,523

ELDER ENHANCED HOME CARE SERVICES PROGRAM

9110-1500	For the provision of enhanced home care services, including case management to elders who meet the eligibility requirements of the home care program and who need services above the level customarily provided under the program to remain safely at home, including elders previously enrolled in the managed care in housing, enhanced community options and chronic care enhanced services programs; provided, that the secretary of elder affairs shall actively seek to obtain federal financial participation for all services provided to seniors who qualify for Medicaid benefits under the section 1915C waiver	63,077,339

SUPPORTIVE SENIOR HOUSING PROGRAM

9110-1604	For the operation of the supportive senior housing program at state or federally assisted housing sites	5,450,900

ELDER HOME CARE PURCHASED SERVICES

9110-1630	For the operation of the elder home care program, including contracts with aging service access points or other qualified entities for the home care program, health aides, home health and respite services, geriatric mental health services and other services provided to the elderly; provided, that a sliding fee shall be charged to qualified elders; provided further, that the secretary of elder affairs may waive collection of sliding fees in cases of extreme financial hardship; provided further, that not more than $11,500,000 in revenues accrued from sliding fees shall be retained by the individual home care corporations without re-allocation by the executive office of elder affairs, and shall be expended for the purposes of the home care program, consistent with guidelines to be issued by the executive office; and provided further, that the secretary of elder affairs may transfer an amount not to exceed 3 per cent of the funds appropriated in this item to item 9110-1633 for case management services and the administration of the home care program	104,411,964

ELDER HOME CARE CASE MANAGEMENT AND ADMINISTRATION

9110-1633	For the operation of the elder home care case management program, including contracts with aging service access points or other qualified entities for home care case management services and the administration of the home care corporations funded through item 9110-1630 and item 9110-1500; provided, that the contracts shall include the costs of administrative personnel, home care case managers, travel, rent and other costs deemed appropriate by the executive office of elder affairs; provided further, that no funds appropriated in this item shall be expended for the enhancement of management information systems; and provided further, that the secretary of elder affairs may transfer an amount not to exceed 3 percent of the funds appropriated to line item 9110-1630	35,546,961

ELDER PROTECTIVE SERVICES

9110-1636	For the operation of the elder protective services program	22,710,663

HOME CARE WORKFORCE TRAINING FUND

9110-1638	For the provision of training to further the professional competencies of the workforce serving the consumers of the home care program under section 4 of chapter 19A of the General Laws; provided, that eligible training recipients may include outreach workers, case managers, home care aides and protective services investigators	1,200,000

ELDER CONGREGATE HOUSING PROGRAM

9110-1660	For congregate and shared housing services for the elderly	2,086,626

ELDER HOMELESS PLACEMENT

9110-1700	For residential assessment and placement programs for homeless elders	186,000

ELDER NUTRITION PROGRAM

9110-1900	For the elder nutrition program	6,328,321

GRANTS TO COUNCILS ON AGING

9110-9002	For grants to the councils on aging and for grants to or contracts with non-public entities which are consortia or associations of councils on aging	10,500,000

Federal Grant Spending	**34,298,993**

OLDER AMERICANS ACT

9110-1074	For the purposes of a federally funded grant entitled, Older Americans Act	9,951,983

NATIONAL FAMILY CAREGIVER SUPPORT PROGRAM

9110-1077	For the purposes of a federally funded grant entitled, National Family Caregiver Support Program	3,805,776

HEALTH INFORMATION COUNSELING

9110-1095	For the purposes of a federally funded grant entitled, Health Information Counseling	159,623

OLDER AMERICANS ACT

9110-1173	For the purposes of a federally funded grant entitled, Older Americans Act	13,383,620

NUTRITION SERVICES INCENTIVE PROGRAM

9110-1174	For the purposes of a federally funded grant entitled, Nutrition Services Incentive Program	4,885,300

COMMUNITY SERVICE EMPLOYMENT PROGRAM

9110-1178	For the purposes of a federally funded grant entitled, Community Service Employment Program	2,021,151

MA CHRONIC DISEASE SELF-MANAGEMENT EDUCATION PROGRAM

9110-1190	For the purposes of a federally funded grant entitled, MA Chronic Disease Self-Management Education Program	91,541

Department of Mental Health

The Department of Mental Health (DMH), as the State Mental Health Authority, assures and provides access to services and supports to meet the mental health needs of individuals of all ages, enabling them to live, work and participate in their communities. The Department establishes standards to ensure effective and culturally competent care to promote recovery. The Department sets policy, promotes self-determination, protects human rights and supports mental health training and research. This critical mission is accomplished by working in partnership with other state agencies, individuals, families, providers and communities.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Mental Health	712,360	22,726	735,086	101,847

http://www.mass.gov/dmh

Budgetary Direct Appropriations		**712,235,224**
DEPARTMENT OF MENTAL HEALTH ADMINISTRATION AND OPERATIONS		
5011-0100	For the operation of the department of mental health	30,123,358
CHILD AND ADOLESCENT MENTAL HEALTH SERVICES		
5042-5000	For child and adolescent services, including the costs of psychiatric and related services provided to children and adolescents determined to be medically ready for discharge from acute hospital units or mental health facilities and who are experiencing unnecessary delays in being discharged due to the lack of more appropriate settings; provided, that for the purpose of funding these services, the commissioner of mental health may allocate funds from the amount appropriated in this item to other departments within the executive office of health and human services	86,284,967
MENTAL HEALTH SERVICES INCLUDING ADULT HOMELESS AND EMERGENCY		
5046-0000	For adult mental health and support services; provided, that the department shall allocate funds in an amount not to exceed $5,000,000 from item 5095-0015 to this item, as necessary, for community services for clients formerly receiving care at department facilities	357,269,145
STATEWIDE HOMELESSNESS SUPPORT SERVICES		
5046-2000	For homelessness services	20,134,629
EMERGENCY SERVICES AND MENTAL HEALTH CARE		
5047-0001	For emergency service programs, community and facility services	36,480,406
FORENSIC SERVICES PROGRAM FOR MENTALLY ILL PERSONS		
5055-0000	For forensic services provided by the department	8,718,876
INPATIENT FACILITIES AND COMMUNITY-BASED MENTAL HEALTH SERVICE		
5095-0015	For the operation of hospital facilities and community-based mental health services; provided, that the department may allocate funds in an amount not to exceed $5,000,000 from item 5095-0015 to item 5046-0000 for community services for clients formerly receiving inpatient care at the department facilities	173,223,842
Federal Grant Spending		**2,892,027**

PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS

5012-9121	For the purposes of a federally funded grant entitled, Projects for Assistance in Transition from Homelessness	1,615,834

TRANSITION AGE YOUTH AND YOUNG ADULT CARE

5012-9162	For the purposes of a federally funded grant entitled, Transition Age Youth & Young Adult Care	1,076,185

SHELTER PLUS CARE PROGRAM

5046-9102	For the purposes of a federally funded grant entitled, Shelter Plus Care Program	200,008

Retained Revenue **125,000**

CHOICE PROGRAM RETAINED REVENUE

5046-4000	For the department of mental health, which may expend not more than $125,000 in revenue collected from occupancy fees charged to the tenants in the creative housing option in community environments, the CHOICE program, authorized by chapter 167 of the acts of 1987; provided, that all fees collected under that program shall be expended for the routine maintenance and repair of facilities in the CHOICE program	125,000

Trust Spending **19,834,161**

MENTAL HEALTH INFORMATION SYSTEM TRUST

5011-2001	3,896,835

MMHC FACILITY RESERVE FUND TRUST

5095-2690	300,000

SOLOMON MENTAL HEALTH CENTER TRUST

5311-9101	394,869

CAPE COD AND ISLANDS MENTAL HEALTH AND RETARDATION CENTER

5535-2689	3,266,068

BROCKTON MULTI-SERVICE CENTER TRUST

5540-2689	2,539,378

DR JOHN C CORRIGAN, JR MENTAL HEALTH CENTER TRUST

5541-2689	2,863,275

RESEARCH AND TRAINING TRUST

5542-2689 10,161

MASSACHUSETTS MENTAL HEALTH CENTER TRUST

5651-2689 1,842,678

DR SOLOMON CARTER FULLER MENTAL HEALTH CENTER TRUST

5652-2689 3,437,187

LINDEMANN MENTAL HEALTH CENTER TRUST

5653-2689 588,478

MARY PALMER'S MENTAL HEALTH CENTER TRUST

5654-2689 7,909

GOVERNOR FRANCIS P MURPHY TRUST

5655-2690 35,000

QUINCY MENTAL HEALTH CENTER TRUST

5851-2689 652,323

Department of Public Health

The mission of the Massachusetts Department of Public Health is to prevent illness, injury, and premature death, to assure access to high quality public health and health care services, and to promote wellness and health equity for all people in the Commonwealth.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Public Health	565,535	379,914	945,448	245,513

http://www.mass.gov/dph

Budgetary Direct Appropriations **474,066,870**

PUBLIC HEALTH CRITICAL OPERATIONS AND ESSENTIAL SERVICES

4510-0100 For the administration and operation of the department of public health; provided, that funds shall be expended as grants in the aggregate amount of $150,000 to the Louis D. Brown Peace Institute, a community-based support organization dedicated to serving families and communities impacted by 20,346,607

violence

COMMUNITY HEALTH CENTER SERVICES

4510-0110	For community health center services	1,037,592

ENVIRONMENTAL HEALTH ASSESSMENT AND COMPLIANCE

4510-0600	For an environmental and community health hazards program, including control of radiation and nuclear hazards, consumer products protection, food and drugs and lead poisoning prevention under chapter 482 of the acts of 1993, lead-based paint inspections in day care facilities, inspection of radiological facilities, licensing of x-ray technologists and the administration of the bureau of environmental health assessment under chapter 111F of the General Laws; provided, that the department may expend from this item to monitor, survey and inspect nuclear power reactors, including those now licensed by the Nuclear Regulatory Commission	4,591,980

DIVISION OF HEALTH CARE QUALITY AND IMPROVEMENT

4510-0710	For the operation of the division of health care quality and improvement	7,903,526

BOARD OF REGISTRATION IN NURSING

4510-0721	For the operation and administration of the board of registration in nursing	974,361

BOARD OF REGISTRATION IN PHARMACY

4510-0722	For the operation and administration of the board of registration in pharmacy	1,328,200

BOARD OF REGISTRATION IN MEDICINE AND ACUPUNCTURE

4510-0723	For the operation and administration of the board of registration in medicine and acupuncture	1,087,194

HEALTH BOARDS OF REGISTRATION

4510-0725	For the operation and administration of certain health boards of registration, including the boards of registration in dentistry, nursing home administrators, physician assistants, perfusionists, genetic counselors and respiratory care	334,120

REGIONAL EMERGENCY MEDICAL SERVICES

4510-0790	For regional emergency medical services; provided, that the regional emergency medical services councils, designated under 105 CMR 170.101, shall remain the designated councils	931,959

SEXUAL ASSAULT NURSE EXAMINER (SANE) AND PEDIATRIC SANE PROGRAM

4510-0810	For a statewide sexual assault nurse examiner program and pediatric sexual assault nurse examiner program for the care of victims of sexual assault; provided, that funds shall be expended to support children's advocacy centers; and provided further, that the program shall operate under specific statewide protocols and by an on-call system of nurse examiners	3,604,894

ALS REGISTRY

4510-3008	For the Amyotrophic Lateral Sclerosis registry created under section 25A of chapter 111 of the General Laws	226,487

HIV/AIDS PREVENTION TREATMENT AND SERVICES

4512-0103	For human immunodeficiency virus and acquired immune deficiency syndrome services and programs and related services for persons affected by the associated conditions of viral hepatitis and sexually transmitted infections; provided, that particular attention shall be paid to direct funding proportionately to each of the demographic groups afflicted by HIV/AIDS and associated conditions; and provided further, that no funds from this item shall be expended for disease research in fiscal year 2015	32,109,847

BUREAU OF SUBSTANCE ABUSE SERVICES

4512-0200	For the operation of the bureau of substance abuse services General Fund ... 93% Commonwealth Health and Prevention Fund ... 7%	86,905,456

SUBSTANCE ABUSE STEP-DOWN RECOVERY SERVICES

4512-0201	For substance abuse step-down recovery services, otherwise known as level B beds and services, and other critical recovery services with severely reduced capacity Commonwealth Health and Prevention Fund ... 100%	4,800,000

SECURE TREATMENT FACILITIES FOR OPIATE ADDICTION

4512-0202	For jail diversion programs primarily for nonviolent offenders with OxyContin or heroin addiction to be procured by the department of public health; provided, that each program shall provide clinical assessment services to the respective courts, inpatient treatment for up to 90 days and ongoing case management services for up to one year; provided further, that individuals may be diverted to this or other programs by a district attorney in conjunction with the office of the commissioner of probation if: (a) there is reason to believe that the individual being diverted suffers from an addiction to OxyContin or heroin, or other substance use disorder; and (b) the diversion of an individual is clinically appropriate and consistent with established clinical and public safety criteria; provided further, that programs shall be established in separate counties in locations deemed suitable by the department of public health; provided further, that the department of public health shall coordinate operations with the sheriffs, the district attorneys, the office of the commissioner of probation and the department of correction; and provided further, that not more than $500,000 shall be used to support the ongoing treatment needs of clients after 90 days for which there is no other payer Commonwealth Health and Prevention Fund ... 100%	1,700,000

SUBSTANCE ABUSE FAMILY INTERVENTION AND CARE PILOT

4512-0203	For family intervention and care management services programs, a young adult treatment program and early intervention services for individuals who are dependent on or addicted to alcohol, controlled substances or both alcohol and controlled substances	1,500,000

Commonwealth Health and Prevention Fund ... 100%

DENTAL HEALTH SERVICES

4512-0500	For the provision of dental health services in residential and community settings	1,478,397
	Commonwealth Health and Prevention Fund ... 100%	

FAMILY HEALTH SERVICES

4513-1000	For the provision of family health services; provided, that funds shall be provided for comprehensive family planning services, including HIV counseling and testing, community-based health education and outreach services provided by agencies certified as comprehensive family planning agencies; and provided further, that funds may be expended for the Massachusetts birth defects monitoring program Commonwealth Health and Prevention Fund ... 100%	4,923,379

WOMEN INFANTS AND CHILDREN'S NUTRITIONAL SERVICES

4513-1002	For Women, Infants and Children (WIC) nutrition services in addition to funds received under the federal nutrition program; provided, that funds from this item shall supplement federal funds to enable federally eligible women, infants and children to be served through the WIC program Commonwealth Health and Prevention Fund ... 100%	12,556,029

EARLY INTERVENTION SERVICES

4513-1020	For the early intervention program; provided, that the department shall make all reasonable efforts to secure third party and Medicaid reimbursements for the services funded in this item; provided further, that funds from this item may be expended to provide respite services to families of children enrolled in early intervention programs who have complex care requirements, multiple disabilities and extensive medical and health needs; provided further, that priority shall be given to low and moderate income families; provided further, that no claim for reimbursement made on behalf of an uninsured person shall be paid from this item until the program receives notice of a denial of eligibility for the MassHealth program from the executive office of health and human services; provided further, that MassHealth shall cover the costs incurred for the transportation of MassHealth members who participate in the early intervention program; provided further, that nothing in this item shall give rise to or shall be construed as giving rise to enforceable legal rights to any such services or an enforceable entitlement to the early intervention services funded in this item; and provided further, that these funds may be used to pay for current and prior year claims	27,420,483

NEWBORN HEARING SCREENING PROGRAM

4513-1023	For the operation of the newborn hearing screening program	76,636

SUICIDE PREVENTION AND INTERVENTION PROGRAM

4513-1026	For the provision of statewide and community-based suicide prevention, intervention, post-intervention and surveillance activities Commonwealth Health and Prevention Fund ... 100%	3,864,876

HEALTH PROMOTION AND DISEASE PREVENTION

4513-1111	For the promotion of health and disease prevention Commonwealth Health and Prevention Fund ... 100%	3,242,377

DOMESTIC VIOLENCE AND SEXUAL ASSAULT PREVENTION AND TREATMENT

4513-1130	For domestic violence and sexual assault treatment and prevention programs Commonwealth Health and Prevention Fund ... 100%	5,752,078

STATE LABORATORY AND COMMUNICABLE DISEASE CONTROL SERVICES

4516-1000	For the administration of state laboratory and communicable disease control services	13,134,426

MATCHING FUNDS FOR A FEDERAL EMERGENCY PREPAREDNESS GRANT

4516-1010	For state matching funds required by the federal Pandemic and All-Hazards Preparedness Act	2,125,801

TEENAGE PREGNANCY PREVENTION SERVICES

4530-9000	For teenage pregnancy prevention services Commonwealth Health and Prevention Fund ... 100%	2,398,398

INFECTION PREVENTION PROGRAM

4570-1502	For a statewide infection prevention and control program Commonwealth Health and Prevention Fund ... 100%	275,979

UNIVERSAL IMMUNIZATION PROGRAM

4580-1000	For the operation of the universal immunization program; provided, that notwithstanding any general or special law to the contrary, the costs of purchasing and distributing childhood vaccines for children in this item may be assessed by the department, in an amount equivalent to the department's projected fiscal year 2015 costs, on surcharge payors as defined under section 64 of chapter 118E of the General Laws and may be collected in a manner consistent with said chapter 118E	56,016,150

SCHOOL-BASED HEALTH PROGRAMS

4590-0250	For school health services and school-based health centers in schools	12,177,055

SMOKING PREVENTION AND CESSATION PROGRAMS

4590-0300	For smoking prevention and cessation programs Commonwealth Health and Prevention Fund ... 100%	3,973,096

PUBLIC HEALTH HOSPITALS

4590-0915	For the maintenance and operation of Tewksbury hospital, Massachusetts hospital school, Lemuel Shattuck hospital and the hospital bureau, including the state office of pharmacy services; provided, that reimbursements received	149,560,872

for medical services provided at the Lemuel Shattuck hospital to inmates of county correctional facilities not managed by private health care vendors shall be credited to item 4590-0903 of section 2B; and provided further, that notwithstanding any general or special law to the contrary, the department shall seek to obtain federal financial participation for care provided to inmates of the department of correction and of county correctional facilities who are treated at the public health hospitals

PEDIATRIC PALLIATIVE CARE

4590-1503	For the pediatric palliative care program established in section 24K of chapter 111 of the General Laws	1,502,796

VIOLENCE PREVENTION GRANTS

4590-1506	For a competitive grant program to be administered by the department of public health to support the establishment of a comprehensive youth violence prevention program Commonwealth Health and Prevention Fund ... 100%	1,505,821

YOUTH AT-RISK MATCHING GRANTS

4590-1507	For matching grants to the Massachusetts Alliance of Boys & Girls Clubs, the Alliance of Massachusetts YMCAs and YWCA organizations, nonprofit community centers and youth development programs Commonwealth Health and Prevention Fund ... 100%	2,700,000

Federal Grant Spending **282,096,438**

PREVENTIVE HEALTH SERVICES BLOCK

4500-1000	For the purposes of a federally funded grant entitled, Preventive Health Services Block	1,927,037

STRENGTHENING PUBLIC HEALTH INFRASTRUCTURE

4500-1025	For the purposes of a federally funded grant entitled, Strengthening Public Health Infrastructure	1,087,127

RAPE PREVENTION AND EDUCATION

4500-1050	For the purposes of a federally funded grant entitled, Rape Prevention and Education	655,572

MASSACHUSETTS SEXUAL ASSAULT SERVICE PROGRAM

4500-1054	For the purposes of a federally funded grant entitled, Massachusetts Sexual Assault Service Program	299,970

2010 OIL AND HAZARDOUS MATERIAL STATE PARTNERSHIP

4500-1066	For the purposes of a federally funded grant entitled, 2010 Oil and Hazardous Material State Partnership	47,308

MATERNAL AND CHILD HEALTH SERVICES

4500-2000	For the purposes of a federally funded grant entitled, Maternal and Child Health Services	11,847,865

COOPERATIVE HEALTH STATISTICS SYSTEM

4502-1012	For the purposes of a federally funded grant entitled, Cooperative Health Statistics System	654,872

STATE LOAN REPAYMENT

4510-0107	For the purposes of a federally funded grant entitled, State Loan Repayment	341,075

OFFICE OF RURAL HEALTH

4510-0113	For the purposes of a federally funded grant entitled, Office of Rural Health	188,115

STATE PRIMARY CARE OFFICES - ARRA

4510-0115	For the purposes of a federally funded grant entitled, State Primary Care Offices - ARRA	151,671

STATE PRIMARY CARE OFFICES

4510-0118	For the purposes of a federally funded grant entitled, State Primary Care Offices	105,459

RURAL HOSPITAL FLEXIBILITY PROGRAM

4510-0119	For the purposes of a federally funded grant entitled, Rural Hospital Flexibility Program	297,071

SMALL RURAL HOSPITAL IMPROVEMENT GRANT

4510-0219	For the purposes of a federally funded grant entitled, Small Rural Hospital Improvement Grant	81,000

GRANTS TO STATES TO SUPPORT ORAL HEALTH

4510-0222	For the purposes of a federally funded grant entitled, Grants to States to Support Oral Health	544,744

MEDICARE AND MEDICAID SURVEY AND CERTIFICATION GRANT

4510-0400	For the purposes of a federally funded grant entitled, Medicare and Medicaid Survey and Certification Grant	9,103,024

HOSPITAL PREPARDNESS PROGRAMS

4510-0404	For the purposes of a federally funded grant entitled, Hospital Prepardness Programs	6,830,818

MEDICAL MALPRACTICE AND PATIENT SAFETY

4510-0408	For the purposes of a federally funded grant entitled, Medical Malpractice and Patient Safety	416,874

CLINICAL LABORATORY IMPROVEMENT

4510-0500	For the purposes of a federally funded grant entitled, Clinical Laboratory Improvement	399,030

NUCLEAR REGULATORY COMMISSION SECURITY INSPECTIONS

4510-0609	For the purposes of a federally funded grant entitled, Nuclear Regulatory Commission Security Inspections	5,000

FDA INSPECTION OF FOOD ESTABLISHMENTS

4510-0619	For the purposes of a federally funded grant entitled, FDA Inspection of Food Establishments	369,940

MASSACHUSETTS DPH STATEWIDE SURVEILLANCE OF HEALTH

4510-0626	For the purposes of a federally funded grant entitled, Massachusetts DPH Statewide Surveillance of Health	99,102

FOOD PROTECTION RAPID RESPONSE TEAM

4510-0639	For the purposes of a federally funded grant entitled, Food Protection Rapid Response Team	151,643

HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM

4510-0643	For the purposes of a federally funded grant entitled, Harold Rogers Prescription Drug Monitoring Program	188,349

PRESCRIPTION DRUG MONITORING PROGRAM TECHNOLOGY ENHANCEMENTS

4510-0644	For the purposes of a federally funded grant entitled, Prescription Drug Monitoring Program Technology Enhancements	349,250

SEXUAL ASSAULT FORENSIC EXAMINATION TELEMEDICINE CENTER

4510-0812	For the purposes of a federally funded grant entitled, Sexual Assault Forensic Examination Telemedicine Center	1,518,656

MAMMOGRAPHY QUALITY STANDARDS ACT

4510-9014	For the purposes of a federally funded grant entitled, Mammography Quality Standards Act	253,491

INDOOR RADON DEVELOPMENT PROGRAM

4510-9048	For the purposes of a federally funded grant entitled, Indoor Radon Development Program	192,462

AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY PARTNERSHIP

4510-9051	For the purposes of a federally funded grant entitled, Agency for Toxic Substances and Disease Registry (ATSDR) Partnership to Promote Local Efforts	431,488

BEACH MONITORING

4510-9053	For the purposes of a federally funded grant entitled, Beach Monitoring	289,860

ASSESSMENT AND PLANNING DEVELOPMENT FOR CLIMATE CHANGE

4510-9055	For the purposes of a federally funded grant entitled, Assessment and Planning Development for Climate Change	42,191

STATE AND NATIONAL ENVIRONMENT MAINTENANCE AND ENHANCEMENT

4510-9059	For the purposes of a federally funded grant entitled, State and National Environment Maintenance and Enhancement	908,605

SEXUALLY TRANSMITTED DISEASE CONTROL

4512-0102	For the purposes of a federally funded grant entitled, Sexually Transmitted Disease Control	1,794,538

ENHANCING IMMUNIZATION SYSTEMS AND INFRASTRUCTURE IMPROVEMENTS

4512-0177	For the purposes of a federally funded grant entitled, Enhancing Immunization Systems and Infrastructure Improvements	556,834

IMMUNIZATION AND VACCINES FOR CHILDREN GRANT

4512-0179	For the purposes of a federally funded grant entitled, Immunization and Vaccines for Children Grant	5,937,308

EPIDEMIOLOGY AND LAB SURVEILLANCE

4512-0180	For the purposes of a federally funded grant entitled, Epidemiology and Lab Surveillance	166,394

EPIDEMIOLOGY AND LABORATORY FOR INFECTIOUS DISEASE

4512-0186	For the purposes of a federally funded grant entitled, Epidemiology and Laboratory for Infectious Disease	2,666,074

PREVENTION AND PUBLIC HEALTH FUNDS IMMUNIZATION 2012

4512-0187	For the purposes of a federally funded grant entitled, Prevention and Public Health Funds Immunization 2012	731,850

EPIDEMIOLOGY AND LAB CAPACITY

4512-0188	For the purposes of a federally funded grant entitled, Epidemiology and Lab Capacity	7,745

STATE OUTCOMES, MEASUREMENT, AND MANAGEMENT SYSTEM

4512-9065	For the purposes of a federally funded grant entitled, State Outcomes Measurement and Management System	23,250

SUBSTANCE ABUSE PREVENTION AND TREATMENT BLOCK GRANT

4512-9069	For the purposes of a federally funded grant entitled, Substance Abuse Prevention and Treatment Block Grant	40,140,731

PROMOTING SAFE AND STABLE FAMILIES

4512-9070	For the purposes of a federally funded grant entitled, Promoting Safe and Stable Families	481,000

MASSACHUSETTS ACCESS TO RECOVERY PROGRAM

4512-9072	For the purposes of a federally funded grant entitled, Massachusetts Access to Recovery Program	3,083,600

DRUG COURT DISCRETIONARY GRANT

4512-9075	For the purposes of a federally funded grant entitled, Drug Court Discretionary Grant	572,832

STATE PREVENTION FRAMEWORK GRANT

4512-9076	For the purposes of a federally funded grant entitled, State Prevention Framework Grant	1,449,559

MASSACHUSETTS FAMILY RECOVERY PROJECT SOUTHEAST

4512-9077	For the purposes of a federally funded grant entitled, Massachusetts Family Recovery Project Southeast	728,625

STATE ADOLESCENT TREATMENT ENHANCEMENT AND DISSEMINATION

4512-9078	For the purposes of a federally funded grant entitled, State Adolescent Treatment Enhancement and Dissemination	1,197,564

UNIFORM ALCOHOL AND DRUG ABUSE DATA

4512-9426	For the purposes of a federally funded grant entitled, Uniform Alcohol and Drug Abuse Data	82,226

HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS PROGRAM

4513-0111	For the purposes of a federally funded grant entitled, Housing Opportunities for People with AIDS Program	325,288

NUTRITIONAL STATUS OF WOMEN, INFANTS AND CHILDREN

4513-9007	For the purposes of a federally funded grant entitled, Nutritional Status of Women, Infants and Children	88,972,759

COMPREHENSIVE HIV PREVENTION PROJECT FOR HEALTH DEPARTMENTS

4513-9018	For the purposes of a federally funded grant entitled, Comprehensive HIV Prevention Project for Health Departments	7,083,893

INFANTS AND TODDLERS WITH DISABILITIES

4513-9021	For the purposes of a federally funded grant entitled, Infants and Toddlers with Disabilities	9,242,833

MASSACHUSETTS HIV AND AIDS NATIONAL BEHAVIORAL SURVEILLANCE

4513-9023	For the purposes of a federally funded grant entitled, Massachusetts HIV and AIDS National Behavioral Surveillance	451,592

MASS CARE - COMMUNITY AIDS RESOURCE

4513-9027	For the purposes of a federally funded grant entitled, Mass Care - Community Aids Resource	502,389

PLANNING A COMPREHENSIVE PRIMARY CARE

4513-9030	For the purposes of a federally funded grant entitled, Planning a Comprehensive Primary Care	106,981

RYAN WHITE CARE ACT

4513-9037	For the purposes of a federally funded grant entitled, Ryan White Care Act	20,008,858

SHELTER PLUS CARE - WORCESTER

4513-9038	For the purposes of a federally funded grant entitled, Shelter Plus Care - Worcester	308,772

HIV AND AIDS SURVEILLANCE

4513-9040	For the purposes of a federally funded grant entitled, HIV and AIDS Surveillance	1,110,652

HIT CAPACITY BUILDING INITIATIVE - AIDS DRUG ASSISTANCE

4513-9041	For the purposes of a federally funded grant entitled, Hit Capacity Building Initiative - AIDS Drug Assistance	100,000

SYSTEMS LINKAGES AND ACCESS TO CARE FOR POPULATION HIV

4513-9042	For the purposes of a federally funded grant entitled, Systems Linkages and Access to Care for Population HIV	1,299,714

CONGENITAL ANOMALIES CENTER OF EXCELLENCE

4513-9046	For the purposes of a federally funded grant entitled, Congenital Anomalies Center of Excellence	194,948

RURAL DOMESTIC VIOLENCE AND CHILD VICTIMIZATION PROJECT

4513-9051	For the purposes of a federally funded grant entitled, Rural Domestic Violence and Child Victimization Project	363,190

ASSISTANCE TO FIREFIGHTERS GRANT - FIRE PREVENTION AND SAFETY

4513-9054	For the purposes of a federally funded grant entitled, Assistance to Firefighters Grant - Fire Prevention and Safety	420,000

UNIVERSAL NEWBORN HEARING SCREENING

4513-9066	For the purposes of a federally funded grant entitled, Universal Newborn Hearing Screening	258,668

EARLY HEARING DETECTION AND INTERVENTION

4513-9071	For the purposes of a federally funded grant entitled, Early Hearing Detection and Intervention	146,110

EARLY CHILDHOOD COMPREHENSIVE SYSTEMS

4513-9076	For the purposes of a federally funded grant entitled, Early Childhood Comprehensive Systems	141,470

EMERGENCY MEDICAL SERVICES FOR CHILDREN

4513-9077	For the purposes of a federally funded grant entitled, Emergency Medical Services for Children	130,866

PREGNANCY RISK ASSESSMENT MONITORING SYSTEM

4513-9085	For the purposes of a federally funded grant entitled, Pregnancy Risk Assessment Monitoring System	146,504

ADDRESSING ASTHMA HEALTH FROM A PUBLIC HEALTH PERSPECTIVE

4513-9092	For the purposes of a federally funded grant entitled, Addressing Asthma Health from a Public Health Perspective	371,863

MASS LAUNCH

4513-9093	For the purposes of a federally funded grant entitled, Mass Launch	851,814

OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL

4513-9097	For the purposes of a federally funded grant entitled, Office of Healthy Homes and Lead Hazard Control	357,514

MATERNAL INFANT AND EARLY CHILDHOOD HOME VISITING - ACA

4513-9098	For the purposes of a federally funded grant entitled, Maternal Infant and Early Childhood Home Visiting - ACA	9,060,025

MATERNAL INFANT AND EARLY CHILDHOOD HOME VISITING

4513-9099	For the purposes of a federally funded grant entitled, Maternal Infant and Early Childhood Home Visiting	1,472,392

SURVEILLANCE ON CONGENITAL DEFECTS

4513-9100	For the purposes of a federally funded grant entitled, Surveillance On Congenital Defects	518,119

2010 WOMEN, INFANTS AND CHILDREN SPECIAL PROJECT

4514-1008	For the purposes of a federally funded grant entitled, 2010 Women, Infants and Children Special Project	117,380

MASSACHUSETTS ELECTRONIC BENEFIT TRANSFER PLANNING GRANT - WIC

4514-1010	For the purposes of a federally funded grant entitled, Massachusetts Electronic Benefit Transfer Planning Grant - WIC	3,907

TUBERCULOSIS CONTROL PROJECT

4515-0115	For the purposes of a federally funded grant entitled, Tuberculosis Control Project	1,695,840

STRENGTHENING SURVEILLANCE FOR INFECTIOUS DISEASE

4515-0204	For the purposes of a federally funded grant entitled, Strengthening Surveillance for Infectious Disease	177,719

HIV TRAINING THROUGH PREVENTION TRAINING

4515-0205	For the purposes of a federally funded grant entitled, HIV Training Through Prevention Training	578,099

HEALTH AND MENTAL TRAINING ASSISTANCE PROGRAM

4515-0207	For the purposes of a federally funded grant entitled, Health and Mental Training Assistance Program	64,022

ADULT VIRAL HEPATITIS PREVENTION

4515-1124	For the purposes of a federally funded grant entitled, Adult Viral Hepatitis Prevention	603,111

PUBLIC HEALTH EMERGENCY PREPAREDNESS AND RESPONSE

4516-1021	For the purposes of a federally funded grant entitled, Hospital Preparedness and Public Health Emergency Preparedness	12,565,592

ACCREDITATION FOR STATE FOOD TESTING LABORATORIES

4516-1034	For the purposes of a federally funded grant entitled, Accreditation for State Food Testing Laboratories	498,441

TECHNOLOGY DATA AND MASSACHUSETTS BIRTH AND INFANT DEATH FILE

4518-0505	For the purposes of a federally funded grant entitled, Technology Data and Massachusetts Birth and Infant Death File	76,851

NATIONAL VIOLENT DEATH REPORTING SYSTEM

4518-0514	For the purposes of a federally funded grant entitled, National Violent Death Reporting System	267,177

PUBLIC HEALTH INJURY SURVEILLANCE AND PREVENTION

4518-0534	For the purposes of a federally funded grant entitled, Public Health Injury Surveillance and Prevention	702,420

PROCUREMENT OF INFORMATION FOR THE NATIONAL DEATH INDEX

4518-1000	For the purposes of a federally funded grant entitled, Procurement of Information for the National Death Index	75,000

MASSACHUSETTS DEATH FILE - SOCIAL SECURITY ADMINISTRATION

4518-1002	For the purposes of a federally funded grant entitled, Massachusetts Death File - Social Security Administration	67,200

BIRTH RECORDS - MA FOR SOCIAL SECURITY ADMINISTRATION

4518-1003	For the purposes of a federally funded grant entitled, Birth Records - MA for Social Security Administration	283,851

CENSUS OF FATAL OCCUPATIONAL INJURIES

4518-9023	For the purposes of a federally funded grant entitled, Census of Fatal Occupational Injuries	55,575

CORE VIOLENCE AND INJURY PREVENTION

4518-9034	For the purposes of a federally funded grant entitled, Core Violence and Injury Prevention	474,884

YOUTH SUICIDE PREVENTION PROJECT

4518-9038	For the purposes of a federally funded grant entitled, Youth Suicide Prevention Project	474,484

SURVEILLANCE OF WORK RELATED AMPUTATION AND CARPAL TUNNEL

4518-9041	For the purposes of a federally funded grant entitled, Surveillance of Work Related Amputation and Carpal Tunnel	17,206

MASSACHUSETTS CITIZEN VERIFICATION FOR FEDERAL EMPLOYMENT

4518-9044	For the purposes of a federally funded grant entitled, Massachusetts Citizen Verification for Federal Employment	8,000

MASSACHUSETTS CARDIOVASCULAR DISEASE PREVENTION

4570-1509	For the purposes of a federally funded grant entitled, Massachusetts Cardiovascular Disease Prevention	64,603

COLORECTAL CANCER SCREENING

4570-1513	For the purposes of a federally funded grant entitled, Colorectal Cancer Screening	750,920

MASSACHUSETTS NUTRITION, PHYSICAL ACTIVITY AND OBESITY

4570-1517	For the purposes of a federally funded grant entitled, Massachusetts Nutrition,	36,290

Physical Activity and Obesity

MASSACHUSETTS INTEGRATION OF CHRONIC DISEASE

4570-1520	For the purposes of a federally funded grant entitled, Massachusetts Integration of Chronic Disease	1,612,313

DEMONSTRATING THE CAPACITY OF COMPREHENSIVE CANCER CONTROL

4570-1526	For the purposes of a federally funded grant entitled, Demonstrating the Capacity of Comprehensive Cancer Control	185,538

PERSONAL RESPONSIBILITY EDUCATION PROGRAM 2010

4570-1527	For the purposes of a federally funded grant entitled, Personal Responsibility Education Program 2010	1,366,824

MASSACHUSETTS SUPPORT FOR PREGNANT AND PARENTING TEENS

4570-1529	For the purposes of a federally funded grant entitled, Massachusetts Support for Pregnant and Parenting Teens	595,172

BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM

4570-1531	For the purposes of a federally funded grant entitled, Behavioral Risk Factor Surveillance System	426,853

FEDERAL DRUG ADMINISTRATION - TOBACCO - 2011

4570-1534	For the purposes of a federally funded grant entitled, Federal Drug Administration - Tobacco - 11	760,643

MASS HEALTH IMPACT ASSESSMENT TO FOSTER HEALTHY COMMUNITY

4570-1535	For the purposes of a federally funded grant entitled, Mass Health Impact Assessment to Foster Healthy Community	198,641

MASSACHUSETTS NUTRITION, PHYSICAL ACTIVITY AND OBESITY PROGRAM

4570-1536	For the purposes of a federally funded grant entitled, Massachusetts Nutrition, Physical Activity and Obesity Program	131,432

MASSACHUSETTS INTEGRATION OF CHRONIC DISEASE PROGRAM

4570-1537	For the purposes of a federally funded grant entitled, Massachusetts Integration of Chronic Disease Program	38,299

MASSACHUSETTS COMMUNITY TRANSFORMATION - MIDDLESEX

4570-1538	For the purposes of a federally funded grant entitled, Massachusetts Community Transformation - Middlesex	1,822,658

CHILDHOOD OBESITY

4570-1539	For the purposes of a federally funded grant entitled, Childhood Obesity	2,142,173

CATEGORY B IMPLEMENTATION - MASS COMMUNITY TRANSFORMATION

4570-1540	For the purposes of a federally funded grant entitled, Category B Implementation - Mass Community Transformation	1,569,685

SUPPORT FOR PREGNANT PARENTING TEEN

4570-1541	For the purposes of a federally funded grant entitled, Support for Pregnant Parenting Teen	1,564,372

IMPROVE HEALTH OF PEOPLE WITH DISABILITIES-SECONDARY CONDITION

4570-1542	For the purposes of a federally funded grant entitled, Improve Health of People With Disabilities-Secondary Condition	313,902

MASSACHUSETTS CANCER PREVENTION AND CONTROL PROGRAM

4570-1543	For the purposes of a federally funded grant entitled, Massachusetts Cancer Prevention and Control Program	3,743,714

PAUL COVERDELL NATIONAL ACUTE STROKE REGISTRY

4570-1544	For the purposes of a federally funded grant entitled, Paul Coverdell National Acute Stroke Registry	507,865

ENSURING QUITLINE CAPACITY

4570-1545	For the purposes of a federally funded grant entitled, Ensuring Quitline Capacity	381,685

BEHAVIORAL FACTOR SURVEILLANCE SYSTEM

4570-1546	For the purposes of a federally funded grant entitled, Behavioral Factor Surveillance System	4,228

MASS STATE HEALTH PREVENTION CHRONIC DISEASE

4570-1547	For the purposes of a federally funded grant entitled, Mass State Health Prevention Chronic Disease	1,725,849

Intragovernmental Service Fund **51,815,393**

CHARGEBACK FOR STATE OFFICE PHARMACY SERVICES

4510-0108	For the costs of pharmaceutical drugs and services provided by the state office for pharmacy services, in this section called SOPS; provided, that SOPS shall notify in writing all agencies listed below of their obligations under this item by July 15, 2014; provided further, that SOPS shall continue to be the sole provider of pharmacy services for the following agencies currently under SOPS: the department of public health, the department of mental health, the department of developmental services, the department of correction, the department of youth services, the sheriff's departments of Bristol, Essex, Franklin, Hampden, Hampshire, Plymouth, Middlesex, Berkshire, Norfolk, Barnstable and Dukes and the soldiers' homes in Holyoke and Chelsea; provided further, that SOPS shall become the sole provider of pharmacy	47,865,393

services to the following agencies currently not being serviced by SOPS: the sheriff's departments of Worcester and Suffolk; provided further, that SOPS shall be the sole provider of pharmacy services for all said agencies and all costs for pharmacy services shall be charged by this item; provided further, that these agencies shall not charge or contract with any other alternative vendor for pharmacy services other than SOPS; provided further, that SOPS shall develop an implementation plan to transition the following agencies within the current fiscal year: the sheriff's departments of Worcester and Suffolk; provided further, that SOPS shall validate previously-submitted pharmacy expenditures including HIV Drug Assistance Program drug reimbursements during fiscal year 2015; and provided further, that SOPS shall continue to work to reduce medication costs, provide standardized policies and procedures in a clinically responsible manner, provide comprehensive data analysis and improve the quality of clinical services
Intragovernmental Service Fund ... 100%

CHARGEBACK FOR CONSOLIDATED PUBLIC HEALTH HOSPITALS

4590-0901	For the costs of medical services provided at department of public health hospitals and charged to other state agencies Intragovernmental Service Fund ... 100%	150,000

CHARGEBACK FOR MEDICAL SERVICES FOR COUNTY CORRECTIONS INMATES

4590-0903	For the costs of medical services provided at the department of public health Lemuel Shattuck hospital to inmates of county correctional facilities; provided, that those costs shall be charged to items 8910-0102, 8910-0105, 8910-0107, 8910-0108, 8910-0110, 8910-0145, 8910-8200, 8910-8300, 8910-8400, 8910-8500, 8910-8600, 8910-8700, 8910-8800 and 8910-0619 Intragovernmental Service Fund ... 100%	3,800,000

Retained Revenue **91,467,772**

FOOD PROTECTION PROGRAM RETAINED REVENUE

4510-0020	For the department of public health, which may expend not more than $233,203 in revenues collected from fees charged by the food protection program; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system	233,203

SEAL DENTAL PROGRAM RETAINED REVENUE

4510-0025	For the department of public health, which may expend not more than $890,862 from revenues collected from MassHealth and other third party reimbursement for preventive oral health procedures for a school-based sealant program, known as the SEAL Program; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	890,862

PHARMACEUTICAL AND MEDICAL DEVICE MARKETING REGULATION RR

4510-0040	For the department of public health, which may expend not more than $432,188 from fees assessed under chapter 111N of the General Laws for the regulation of all pharmaceutical and medical device companies that market their products in the commonwealth; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	432,188

NUCLEAR POWER REACTOR MONITORING FEE RETAINED REVENUE

4510-0615	For the department of public health, which may expend not more than $180,000 from assessments collected under section 5K of chapter 111 of the General Laws for services provided to monitor, survey and inspect nuclear power reactors; provided, that the department may expend not more than $1,706,574 from fees collected from licensing and inspecting users of radioactive material within the commonwealth under licenses presently issued by the Nuclear Regulatory Commission; provided further, that the revenues may be used for the costs of both programs, including the compensation of employees; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	1,886,574

PRESCRIPTION DRUG REGISTRATION AND MONITORING FEE RR

4510-0616	For the department of public health, which may expend not more than $1,295,175 for a prescription drug registration and monitoring program from revenues collected from fees charged to registered practitioners, including physicians, dentists, veterinarians, podiatrists and optometrists for controlled substance registration; provided, that funds may be expended from this item for the costs of personnel; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	1,295,175

DIVISION OF HEALTH CARE QUALITY HEALTH FACILITY LICENSING FEE

4510-0712	For the department of public health, which may expend not more than $1,587,892 in revenues collected from the licensure of health facilities for program costs of the division of health care quality and improvement; provided further, that the department may expend not more than $893,189 from revenues collected from individuals applying for emergency medical technician licensure and recertification; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system	2,481,081

BOARD OF REGISTRATION IN MEDICINE RR

4510-0724	For the board of registration in medicine, including the physician profiles program; provided, that the board may expend revenues not to exceed $300,000 from new revenues associated with increased license and renewal fees	300,000

HIV/AIDS DRUG PROGRAM MANUFACTURER REBATES RETAINED REVENUE

4512-0106	For the department of public health, which may expend not more than $7,500,000 from revenues received from pharmaceutical manufacturers participating in the section 340B rebate program of the Public Health Service Act, administered by the federal health resources and services administration and the office of pharmacy affairs, for activities eligible for the Ryan White Care Act, with priority given to the human immunodeficiency virus and acquired immune deficiency syndrome drug assistance program; provided, that any excess rebate revenue collected beyond the ceiling of this appropriation will be deposited in the general fund; provider further, that services in an amount equivalent to the amount deposited in the general fund be funded through the 4512-0103 appropriation; and provided further, that these services must include activities that would be eligible for coverage through the Ryan White Care Act	7,500,000

COMPULSIVE BEHAVIOR TREATMENT PROGRAM RETAINED REVENUE

4512-0225	For the department of public health, which may expend not more than $1,500,000 for a compulsive behavior treatment program from unclaimed prize money held in the State Lottery Fund for more than 1 year from the date of the drawing when the unclaimed prize money was won, and from the proceeds of a multi-jurisdictional lottery game under subsection (e) of section 24A of chapter 10 of the General Laws; provided, that the state comptroller shall transfer the amount to the General Fund; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system	1,500,000

WIC PROGRAM MANUFACTURER REBATES RETAINED REVENUE

4513-1012	For the department of public health, which may expend not more than $27,600,000 from revenues received from the federal cost-containment initiatives including, but not limited to, infant formula rebates; provided, that for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system	27,600,000

BLOOD LEAD TESTING FEE RETAINED REVENUE

4516-0263	For the department of public health, which may expend not more than $1,117,101 in revenues from various blood lead testing fees collected from insurers and individuals for the purpose of conducting these tests; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and	1,117,101

the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system

STATE LABORATORY TUBERCULOSIS TESTING FEE RETAINED REVENUE

4516-1022	For the department of public health, which may expend not more than $250,619 generated by fees collected from insurers for tuberculosis tests performed at the state laboratory institute; provided, that revenues collected may be used to supplement the costs of the laboratory; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system	250,619

VITAL RECORDS RESEARCH CANCER AND COMMUNITY DATA

4518-0200	For the department of public health, which may expend not more than $675,000 generated by fees collected from the following services provided at the registry of vital records and statistics: amendments of vital records, requests for vital records not issued in person at the registry and research requests performed by registry staff at the registry; provided, that revenues so collected may be used for all program costs, including the compensation of employees; provided further, that the registrar of vital records and statistics shall exempt from payment of a fee any person requesting a copy of a birth certificate for the purpose of establishing eligibility for Medicaid; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system	675,000

WESTERN MASSACHUSETTS HOSPITAL FEDERAL REIMBURSEMENT RETAINED

4590-0912	For the department of public health, which may expend not more than $18,170,337 from reimbursements collected for Western Massachusetts hospital services for the operation of the Western Massachusetts hospital; provided, that notwithstanding any general or special law to the contrary, the hospital shall be eligible to receive and retain full reimbursement from the Medicaid program; provided further, that notwithstanding any general or special law to the contrary, the hospital shall reimburse the General Fund for a portion of employee benefit expenses according to a schedule submitted by the commissioner of public health and approved by the secretary of administration and finance; provided further, that this reimbursement shall not exceed 10 per cent of total personnel costs for the hospital; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	18,170,337

SHATTUCK HOSPITAL PRIVATE MEDICAL VENDOR RETAINED REVENUE

4590-0913	For the department of public health, which may expend not more than	499,827

$499,827 for payments received for those services provided by the Lemuel Shattuck hospital to inmates of county correctional facilities; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate as reported in the state accounting system

SHATTUCK HOSPITAL DEPARTMENT OF CORRECTION INMATE RR

4590-0917	For the department of public health, which may expend not more than $4,387,782 from payments received from the vendor managing health services for state correctional facilities for inmate medical services provided by the Lemuel Shattuck hospital; provided further, that the payments may include capitation payments, fee for service payments, advance payments and other compensation arrangements established by contract between the vendor and the hospital; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	4,387,782

SOPS DEPARTMENT OF CORRECTION RETAINED REVENUE

4590-0918	For the state office of pharmacy services, which may expend not more than $14,000,000 from revenues collected from vendors providing health care services to the department of correction; provided, that for the purpose of accommodating discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	14,000,000

WESTERN MASSACHUSETTS HOSPITAL EXPANSION

4590-0922	For the department of public health, which may expend an amount not to exceed $2,944,385 from reimbursements collected for Western Massachusetts hospital services; provided, that this funding shall be used for the operation of 21 new inpatient beds at Western Massachusetts hospital; and provided further, that for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the accounting system	2,944,385

TEWKSBURY HOSPITAL RR

4590-0924	For the department of public health, which may expend not more than $1,800,000 from reimbursements collected by Tewksbury hospital based on a revenue enhancement project to obtain Medicaid coverage for patients whose services are not currently being reimbursed; provided, that for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	1,800,000

TEWKSBURY HOSPITAL DDS CLIENT RETAINED REVENUE

4590-2001	For the department of public health, which may expend not more than $3,503,637 of payments received for those services provided by Tewksbury hospital to clients of the department of developmental services including the provision of behavioral health services and the continuation of short term medical rehabilitation; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system	3,503,637

Trust Spending	**46,002,369**
HARVARD CLINICAL AND TRANSLATIONAL SCIENCE TRUST	
4500-1033	50,000
MEDICAL MARIJUANA TRUST FUND	
4510-0038	3,841,103
SAFETY AND HEALTH FOR HOME CARE WORKERS TRUST	
4510-0070	31,326
STEWARD AND CARITAS CHRISTI IMPACT STUDY	
4510-0410	140,080
RADIATION CONTROL TRUST	
4510-0622	1,232,853
LOW LEVEL RADIOACTIVE WASTE REBATE TRUST	
4510-0625	277,822
LEAD PAINT EDUCATION AND TRAINING TRUST	
4510-0635	2,217,027
CIVIL MONETARY PENALTIES TRUST	
4510-0714	237,821
HEALTH BOARDS PROFESSIONAL LICENSURE TRUST	
4510-0727	10,501,395
BOARD OF REGISTRATION IN MEDICINE TRUST	

4510-0729	9,178,195
MASS HOSPITAL SCHOOL TELECOMMUNICATIONS TRUST	
4510-2059	36,337
WESTERN MASS HOSPITAL TELECOMMUNICATIONS TRUST	
4510-2062	39,794
LEMUEL SHATTUCK HOSPITAL TELECOMMUNICATIONS TRUST	
4510-2082	24,360
ORGAN TISSUE DONOR REGISTRATION	
4510-6837	150,000
ORGAN TRANSPLANT FUND	
4510-6921	100,000
MASSACHUSETTS AIDS TRUST	
4512-0105	140,000
WELLNESS INITIATIVE EXPENDABLE TRUST	
4513-1110	45,000
PREVENTION AND WELLNESS TRUST FUND	
4513-1224	14,393,918
PELL DATA SYSTEM AND RESEARCH TRUST	
4513-9095	152,402
CATASTROPHIC ILLNESS IN CHILDREN RELIEF TRUST	
4514-0100	2,597,753
SPINAL CORD INJURY TRUST	
4514-0200	172,900
BIO-WATCH LABORATORY SUPPORT TRUST	
4516-1032	150,000
MOLECULAR TESTS FOR TB SERVICES TRUST	
4516-1033	7,500
NEWBORN SCREENING TRUST	

4518-9035	183,370
MASSACHUSETTS TECHNOLOGY COLLABORATIVE MTC TRUST	
4518-9047	45,413
BEHAVIORAL RISK FACTOR SURVEILLANCE AND DAET TRUST	
4518-9048	26,000
WESTERN MASS HOSPITAL TRUST FUND	
4590-9122	30,000

Department of Transitional Assistance

The mission of the Department of Transitional Assistance is to assist low-income individuals and families to meet their basic needs, increase their incomes and improve their quality of life.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Transitional Assistance	737,055	4,318	741,373	458,488

www.mass.gov/dta

Budgetary Direct Appropriations **737,055,238**

DEPT. OF TRANSITIONAL ASSISTANCE ADMINISTRATION & OPERATION

4400-1000	For the operation of the department of transitional assistance; provided, that funds may be expended for a grant with Project Bread - The Walk for Hunger, Inc.; provided further, that after April 1, 2015, the commissioner of the department of transitional assistance may transfer funds for identified deficiencies between items, 4403-2000, 4405-2000 and 4408-1000; provided further, that the distribution of the funds to be transferred shall be included in an allocation plan, which the commissioner shall file with the house and senate committees on ways and means 15 days prior to a transfer; and provided further, pursuant to approval by the executive office for administration and finance, the commissioner of the department of transitional assistance may transfer funds for identified deficiencies between this item and 4400-1100	66,079,308

DOMESTIC VIOLENCE SPECIALISTS

4400-1025	For domestic violence specialists at local area offices	920,839

CASEWORKERS RESERVE

4400-1100	For the payroll of the department's caseworkers; provided, that only employees of bargaining unit 8 shall be paid from this item; and provided further, pursuant to approval by the executive office for administration and finance, the commissioner of the department of transitional assistance may transfer funds for identified deficiencies between this item and 4400-1000	63,857,833

EMPLOYMENT SERVICES PROGRAM

4401-1000	For employment and training services for recipients of benefits provided under the transitional aid to families with dependent children program; provided, that funds from this item may be expended on former recipients of the program for up to 1 year after termination of their benefits; and provided further, that certain parents who have not yet reached the age of 18 years, including those who are ineligible for transitional aid to families with dependent children and who would qualify for benefits under chapter 118 of the General Laws but for the deeming of the grandparents' income, shall be eligible to receive services	7,403,855

TRANSITIONAL AID TO FAMILIES WITH DEPENDENT CHILDREN GRANT PMT

4403-2000	For the operation of a program of transitional aid to families with dependent children; provided, that notwithstanding any general or special law to the contrary, benefits under the program shall be paid only to citizens of the United States and to non-citizens for whom federal funds may be used to provide benefits; provided further, that the need standard shall be equal to the standard in effect in fiscal year 2014 unless the department determines that a reduction in the monthly payment standard should be implemented before the end of the fiscal year to keep program expenditures within the amounts appropriated in this item; provided further, that the payment standard shall be equal to the need standard; provided further, that the payment standard for families who do not qualify for an exempt category of assistance under subsection (e) of section 110 of chapter 5 of the acts of 1995 shall be 2.75 per cent below the payment standard, under the state plan required under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996; provided further, that notwithstanding section 218 of chapter 149 of the acts of 2004, recipients whose youngest child of record is of the age at which full time schooling is mandatory or older shall be required to participate in 30 hours per week of a work-related activity; provided further, that the department of transitional assistance shall notify all teen parents receiving benefits from the programs of the requirements in clause (2) of subsection (i) of said section 110 of said chapter 5; provided further, that a $40 per month rent allowance shall be paid to all households incurring a rent or mortgage expense and not residing in public housing or subsidized housing; provided further, that a non-recurring children's clothing allowance of $150 shall be provided to each child eligible under these programs in September 2014; provided further, that the children's clothing allowance may be included in the standard of need for the month of September 2014; provided further, that benefits under this program shall not be available to those families in which a child has been removed from the household under a court order after a care and protection hearing on child abuse, nor to adult recipients otherwise eligible for transitional aid to families with dependent children but for the temporary removal of the dependent child or children from the home by the department of children and families in accordance with that department's procedures; provided further, that notwithstanding section 2 of chapter 118 of the General Laws or any other general or special law to the contrary, the department shall render aid to pregnant women with no other eligible dependent children only if it has been medically verified that the child is expected to be born within the month these payments are to be made or within the 3 month period following the month of payment, and who, if the child had been born and was living with her in the month of payment, would be categorically and financially eligible for	263,796,499

transitional aid to families with dependent children benefits; provided further, that certain families that suffer a reduction in benefits due to a loss of earned income and participation in retrospective budgeting may receive a supplemental benefit to compensate them for this loss; and provided further, that the department may review and revise its disability standards to reflect current medical and vocational criteria

SUPPLEMENTAL NUTRITIONAL PROGRAM

4403-2007	For a nutritional benefit program for low-income workers; provided, that benefits shall be provided only to those for whom receiving these benefits will improve the work participation rate under the federal program of temporary assistance for needy families	1,200,000

TEEN STRUCTURED SETTINGS PROGRAM

4403-2119	For the provision of structured settings as provided in subsection (i) of section 110 of chapter 5 of the acts of 1995, or any successor statute, for parents under the age of 20 who are receiving benefits under the transitional aid to families with dependent children program	9,197,502

STATE SUPPLEMENT TO SUPPLEMENTAL SECURITY INCOME

4405-2000	For the state supplement to the supplemental security income program for the aged and disabled, including a program for emergency needs for supplemental security income recipients; provided, that the expenses of special grants to recipients residing in rest homes, as provided in section 7A of chapter 118A of the General Laws, may be paid from this item; provided further, that the department, in collaboration with the executive office of health and human services, may fund an optional supplemental living arrangement category under the supplemental security income program that makes payments to persons living in assisted living residences certified under chapter 19D of the General Laws who meet the income and clinical eligibility criteria established by the department and the office; provided further, that the optional category of payments shall only be administered in conjunction with the Medicaid group adult foster care benefit; and provided further, that reimbursements to providers for services rendered in prior fiscal years may be expended from this item	235,679,768

EMERGENCY AID TO THE ELDERLY DISABLED AND CHILDREN

4408-1000	For a program of cash assistance to certain residents of the commonwealth, entitled emergency aid to the elderly, disabled and children found by the department to be eligible for the aid under chapter 117A of the General Laws and regulations promulgated by the department and subject to the limitations of appropriation therefore; provided, that benefits under this item shall only be provided to residents who are citizens of the United States or qualified aliens or non-citizens otherwise permanently residing in the United States under color of law and shall not be provided to illegal or undocumented aliens; provided further, that the individual shall not be a subject to sponsor income deeming or related restrictions; provided further, that the payment standard shall equal the payment standard in effect under the general relief program in fiscal year 1991; provided further, that the department may provide benefits to persons age 65 or older who have applied for benefits under chapter 118A of the General Laws, to persons suffering from a medically-determinable impairment or combination of impairments which is expected to last for a period as determined by department regulations and which substantially reduces or eliminates such individuals' capacity to support themselves and	88,919,635

which has been verified by a competent authority, to certain persons caring for a disabled person, to otherwise eligible participants in the vocational rehabilitation program of the Massachusetts rehabilitation commission and to dependent children who are ineligible for benefits under both chapter 118 of the General Laws and the separate program created by section 210 of chapter 43 of the acts of 1997 and parents or other caretakers of dependent children who are ineligible under said chapter 118 and under said separate program; provided further, that no ex-offender, person over age 45 without a prior work history or person in a residential treatment facility shall be eligible for benefits under this program unless the person otherwise meets the eligibility criteria described in this item and defined by regulations of the department; provided further, that no person incarcerated in a correctional institution shall be eligible for benefits under the program; provided further, that no funds shall be expended from this item for the payment of expenses associated with any medical review team, other disability screening process or costs associated with verifying disability for this program; provided further, that in promulgating, amending or rescinding its regulations with respect to eligibility or benefits, including the payment standard, medical benefits and any other benefits under this program, the department shall take into account the amounts available to it for expenditure by this item so as not to exceed the amount appropriated in this item; provided further, that reimbursements collected from the Social Security Administration on behalf of former clients of the emergency aid to the elderly, disabled and children program or unprocessed payments from the program that are returned to the department shall be credited to the General Fund; and provided further, that notwithstanding any general or special law to the contrary, the funds made available in this item shall be the only funds available for the program, and the department shall not spend funds for the program in excess of the amount made available in this item

Federal Grant Spending		**4,286,142**
FARMERS MARKET ACCESS TO SUPPLEMENTAL NUTRITIONAL ASSISTANCE		
4400-3063	For the purposes of a federally funded grant entitled, Increase Farmers Market Access to SNAP	4,000
SNAP NUTRITION EDUCATION AND OBESITY PREVENTION		
4400-3064	For the purposes of a federally funded grant entitled, SNAP Nutrition Education and Obesity Prevention	3,000,000
SUPPLEMENTAL NUTRITIONAL ASSISTANCE EMPLOYMENT AND TRAINING		
4400-3067	For the purposes of a federally funded grant entitled, SNAP Employment and Training	1,000,000
SUPPLEMENTAL NUTRITIONAL ASSISTANCE HEALTHY INCENTIVES PILOT		
4400-3080	For the purposes of a federally funded grant entitled, SNAP Healthy Incentives Pilot	282,142
Trust Spending		**32,125**
ADVANCED MODERN INITIATIVES PARTICIPATION EXPENDABLE		

4401-0066	32,125

Department of Veterans' Services

The mission of the Department of Veterans' Services (DVS) is to act as the chief advocate for the nearly 400,000 Commonwealth veterans and their families. We do this by: helping veterans navigate available federal, state and local programs and benefits and other resources; serving as a clearinghouse of information for veterans and their families; coordinating veterans services across state agencies and local governments; developing innovative, flexible programming and outreach to address veterans' needs; providing individualized support and interventions where necessary; providing leadership and proactively responding to systematic issues and policies that impact veterans and their families; and providing a dignified resting place for fallen heroes.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Veterans' Services	86,727	2,100	88,827	580

http://www.mass.gov/veterans

Budgetary Direct Appropriations		**86,162,082**
VETERANS' SERVICES ADMINISTRATION AND OPERATIONS		
1410-0010	For the operation of the department of veterans' services	2,571,269
VETERANS' OUTREACH CENTERS INCLUDING HOMELESS SHELTERS		
1410-0012	For services to veterans, including the maintenance and operation of outreach centers, homeless shelters and transitional housing; provided, that the centers shall provide counseling to incarcerated veterans and to Vietnam era veterans and their families who may have been exposed to agent orange; and provided further, that these centers shall also provide services to veterans who were discharged after September 11, 2001, and their families	2,383,809
WOMEN VETERANS' OUTREACH		
1410-0015	For the women veterans' outreach program	77,449
TRAIN VETS TO TREAT VETS		
1410-0075	For the purpose of the train vets to treat vets program; provided, that the department shall work in conjunction with the Massachusetts School of Professional Psychology to administer a behavioral health career development program for returning veterans	250,000
ASSISTANCE TO HOMELESS VETERANS		
1410-0250	For the operation of homeless shelters and transitional housing for veterans	2,668,218

NEW ENGLAND SHELTER FOR HOMELESS VETERANS

1410-0251	For the maintenance and operation of homeless shelters and transitional housing for veterans at the New England Center for Homeless Veterans located in the city of Boston	2,392,470

VETERANS' BENEFITS

1410-0400	For reimbursements to cities and towns for money paid for veterans' benefits and for payments to certain veterans under section 6 of chapter 115 of the General Laws and for the payment of annuities to certain disabled veterans and the parents and un-remarried spouses of certain deceased veterans; provided, that annuity payments made under this item shall be made under sections 6A, 6B and 6C of chapter 115 of the General Laws; provided further, that notwithstanding any general or special law to the contrary, 100 per cent of the amounts of veterans' benefits paid by cities and towns to residents of a soldiers' home, homeless shelter or transitional housing facility shall be paid by the commonwealth to the several cities and towns; provided further, that under section 9 of said chapter 115, the department shall reimburse cities and towns for the cost of United States flags placed on the graves of veterans on Memorial Day; provided further, that the secretary of veterans' services shall continue a training program for veterans' agents and directors of veterans' services in cities and towns; provided further, that the department of veterans' services shall provide such training in several locations across the commonwealth; provided further, that training shall be provided annually and on an as needed basis to veterans' service organizations recognized by the department of veterans affairs to provide information and education regarding the benefits available under said chapter 115 and all other benefits to which a veteran or a veteran's dependents may be entitled; provided further, that any person applying for veterans' benefits to pay for services available under chapter 118E of the General Laws shall also apply for medical assistance under said chapter 118E to minimize costs to the commonwealth and its municipalities; provided further, that veterans' agents shall complete applications authorized by the executive office under said chapter 118E for a veteran, surviving spouse or dependent applying for medical assistance under said chapter 115; provided further, that the veterans' agent shall file the application for the veteran, surviving spouse or dependent for assistance under said chapter 118E; provided further, that the executive office of health and human services shall act on all said chapter 118E applications and advise the applicant and the veterans' agent of the applicant's eligibility for said chapter 118E healthcare; provided further, that the veterans' agent shall advise the applicant of the right to assistance for medical benefits under said chapter 115 pending approval of the application for assistance under said chapter 118E by the executive office; provided further, that the secretary may supplement healthcare under said chapter 118E with healthcare coverage under said chapter 115 if the secretary determines that supplemental coverage is necessary to afford the veteran, surviving spouse or dependent sufficient relief and support; provided further, that payments to, or on behalf of, a veteran, surviving spouse or dependent under said chapter 115 shall not be considered income for the purposes of determining eligibility under said chapter 118E; and provided further, that benefits awarded under section 6B of said chapter 115 shall be considered countable income	74,632,168

AGAWAM AND WINCHENDON VETERANS' CEMETERIES

1410-0630	For the administration of the veterans' cemeteries in the towns of Agawam and Winchendon	1,186,700

Federal Grant Spending		**1,781,600**
VETERANS AFFAIRS SUPPORTIVE HOUSING FOR HOMELESS VETERANS		
1410-0019	For the purposes of a federally funded grant entitled, Veterans Affairs Supportive Housing for Homeless Veterans	1,457,000
VETERANS' AFFAIRS HOMELESS INITIATIVE		
1410-0057	For the purposes of a federally funded grant entitled, Veterans' Affairs Homeless Initiative	324,600
Retained Revenue		**565,000**
AGAWAM AND WINCHENDON CEMETERIES RETAINED REVENUE		
1410-0018	The department of veterans' services may expend for the maintenance and operation of the Agawam and Winchendon veterans' cemeteries an amount not to exceed $565,000 from revenues collected from federal reimbursements, fees, grants, gifts or other contributions to the cemeteries	565,000
Trust Spending		**318,716**
STATEWIDE HUD-VASH INITIATIVE TRUST		
1410-0017		284,208
AGENT TRAINING		
1410-2526		34,508

Department of Youth Services

As the juvenile justice agency for the Commonwealth of Massachusetts, the Department of Youth Services promotes positive change in the youth in our care and custody. Our mission is to make communities safer by improving the life outcomes for youth in our care. We achieve our mission through investing in highly qualified staff and a service continuum that engages youth, families and communities in strategies that support positive youth development.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Youth Services	176,550	447	176,997	3,681

http://www.mass.gov/dys

Budgetary Direct Appropriations		**176,550,034**
DEPARTMENT OF YOUTH SERVICES ADMINISTRATION AND OPERATIONS		
4200-0010	For the administration of the department of youth services; provided, the commissioner of youth services may transfer funds between items 4200-0100 and 4200-0200, 4200-0300 as necessary; provided further, that the commissioner may transfer up to 7 per cent of the amount appropriated in each item; and provided further, that 15 days before any such transfer is made, the commissioner shall file with the secretary of administration and finance and the house and senate committees on ways and means a plan showing the amounts to be transferred and the reason for the proposed transfer	4,230,014
NON-RESIDENTIAL SERVICES FOR COMMITTED POPULATION		
4200-0100	For supervision, counseling and other community-based services provided to committed youths in non-residential care programs of the department	22,704,209
RESIDENTIAL SERVICES FOR DETAINED POPULATION		
4200-0200	For pretrial detention programs, including purchase-of-service and state-operated programs	26,102,959
RESIDENTIAL SERVICES FOR COMMITTED POPULATION		
4200-0300	For secure facilities, including purchase-of-service and state-operated programs incidental to the operations of the facilities	118,348,171
DEPARTMENT OF YOUTH SERVICES TEACHER SALARIES		
4200-0500	For enhanced salaries for teachers at the department of youth services	3,062,317
DEPARTMENT OF YOUTH SERVICES ALTERNATIVE LOCK UP PROGRAM		
4200-0600	For the operation of secure facilities to detain arrested youth prior to arraignment under the alternative lock up program	2,102,363

Trust Spending	**447,174**
ANNIE E. CASEY FOUNDATION GRANT	
4202-0602	10,463
DEPARTMENT OF YOUTH SERVICES - SCHOOL LUNCH PROGRAM	
4202-2112	381,711
DYS EXPENDABLE TRUST	
4202-8001	55,000

Massachusetts Commission for the Blind

The Mission of the Massachusetts Commission for the Blind (MCB) is to provide the highest quality rehabilitation and social services to individuals who are legally blind, leading to independence and full community participation.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Massachusetts Commission for the Blind	21,825	11,030	32,855	3,084

http://www.mass.gov/mcb

Budgetary Direct Appropriations **21,824,699**

ADMINISTRATION AND PROGRAM OPERATIONS

4110-0001	For the operation of the Massachusetts commission for the blind, including the cost of sheltered workforce employee retirement benefits	1,381,058

COMMUNITY SERVICES FOR THE BLIND

4110-1000	For the community services program	4,022,805

TURNING 22 PROGRAM AND SERVICES

4110-2000	For the turning 22 program of the commission	13,062,642

VOCATIONAL REHABILITATION FOR THE BLIND

4110-3010	For a program of vocational rehabilitation for the blind in cooperation with the federal government; provided, that no funds from federal vocational rehabilitation grants or state appropriations shall be deducted for pensions, group health and life insurance, or any other of these indirect costs of federally reimbursed state employees	3,358,194

Federal Grant Spending **11,030,305**

VOCATIONAL REHABILITATION SERVICES PROGRAM

4110-3021	For the purposes of a federally funded grant entitled, State Vocational Rehabilitation Services Program	10,137,934

STATE INDEPENDENT LIVING SERVICES - STATE GRANTS

4110-3023	For the purposes of a federally funded grant entitled, State Independent Living Services - State Grants	53,300

INDEPENDENT LIVING SERVICES FOR OLDER BLIND INDIVIDUALS

4110-3026	For the purposes of a federally funded grant entitled, Independent Living Services for Older Blind Individuals	716,571

REHABILITATION TRAINING - SECTION 4

4110-3027	For the purposes of a federally funded grant entitled, Rehabilitation Training - Section 4	19,500

SUPPORTED EMPLOYMENT FOR INDIVIDUALS WITH DISABILITIES

4110-3028	For the purposes of a federally funded grant entitled, Supported Employment for Individuals With Disabilities	103,000

Massachusetts Commission for the Deaf and Hard of Hearing

The mission of the Commission for the Deaf and Hard of Hearing is to provide accessible communication, education, advocacy, referral and social services to consumers, private and public entities so that programs, services and opportunities throughout Massachusetts are fully accessible to persons who are Deaf and Hard of Hearing.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Massachusetts Commission for the Deaf and Hard of Hearing	5,823	250	6,072	194

www.state.ma.us/mcdhh

Budgetary Direct Appropriations **5,822,553**

MASSACHUSETTS COMMISSION FOR THE DEAF AND HARD OF HEARING

4125-0100	For the operation of the Massachusetts commission for the deaf and hard of hearing	5,822,553

Intragovernmental Service Fund **250,000**

CHARGEBACK FOR INTERPRETER SERVICES

4125-0122	For the costs of interpreter services provided by commission staff; provided, that the costs of personnel may be charged to this item; and provided further, that for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the commission may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system Intragovernmental Service Fund ... 100%	250,000

Massachusetts Rehabilitation Commission

The Massachusetts Rehabilitation Commission (MRC) promotes equality, empowerment and independence of individuals with disabilities. These goals are achieved through enhancing and encouraging personal choice and the right to succeed or fail in the pursuit of independence and employment in the community.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Massachusetts Rehabilitation Commission	48,717	101,868	150,584	3,694

http://www.mass.gov/mrc

Budgetary Direct Appropriations		**48,716,648**
INDEPENDENT LIVING CENTERS		
4120-0200	For independent living centers	5,630,018
MASSACHUSETTS REHABILITATION COMMISSION		
4120-1000	For the operation of the commission	419,522
VOCATIONAL REHABILITATION FOR THE DISABLED		
4120-2000	For vocational rehabilitation services operated in cooperation with the federal government; provided, that no funds from the federal vocational rehabilitation grant or state appropriation shall be deducted for pensions, group health and life insurance and any other indirect cost of federally reimbursed state employees	10,519,574
EMPLOYMENT ASSISTANCE		
4120-3000	For employment assistance services for severely disabled adults	2,277,215
INDEPENDENT LIVING ASSISTANCE FOR THE MULTI DISABLED		
4120-4000	For independent living assistance services for the multi-disabled	8,933,598
ACCESSIBLE HOUSING PLACEMENT AND REGISTRY FOR DISABLED PERSONS		
4120-4001	For the housing registry for the disabled	80,000
TURNING 22 PROGRAM AND SERVICES		
4120-4010	For the turning 22 program of the commission	797,594
HOME CARE SERVICES FOR THE MULTI DISABLED		
4120-5000	For home care services	4,361,300
HEAD INJURY TREATMENT SERVICES		

4120-6000	For head injury treatment services	15,697,826

Federal Grant Spending		**101,868,098**
BASIC VOCATIONAL REHABILITATION GRANT		
4120-0020	For the purposes of a federally funded grant entitled, Basic Vocational Rehabilitation Grant	52,952,290
VOCATIONAL REHAB AND PERSONNEL DEVELOPMENT TRAINING		
4120-0040	For the purposes of a federally funded grant entitled, Vocational Rehab and Personnel Development Training	74,000
SUPPORTED EMPLOYMENT SERVICES GRANT		
4120-0187	For the purposes of a federally funded grant entitled, Supported Employment Services Grant	418,790
SOCIAL SECURITY ADMIN DISABILITY DETERMINATION PROGRAM		
4120-0511	For the purposes of a federally funded grant entitled, Social Security Admin Disability Determination Program	45,984,250
INNOVATION STRATEGIES FOR TRANSITION		
4120-0603	For the purposes of a federally funded grant entitled, Innovation Strategies for Transition	220,757
TRAUMATIC BRAIN INJURY IMPLEMENTATION		
4120-0608	For the purposes of a federally funded grant entitled, Traumatic Brain Injury Implementation	143,017
INDEPENDENT LIVING FEDERAL FUNDS		
4120-0760	For the purposes of a federally funded grant entitled, Independent Living Federal Funds	1,520,753
CENTERS FOR INDEPENDENT LIVING RECOVERY		
4120-0762	For the purposes of a federally funded grant entitled, Centers for Independent Living Recovery	80,000
STATE GRANTS FOR ASSISTIVE TECHNOLOGY		
4120-0768	For the purposes of a federally funded grant entitled, State Grants for Assistive Technology	474,240

Office for Refugees and Immigrants

The mission of the Office for Refugees and Immigrants is to promote the full participation of refugees and immigrants as self-sufficient individuals and families in the economic, social and civic life of Massachusetts.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office for Refugees and Immigrants	341	17,395	17,736	0

http://mass.gov/ori

Budgetary Direct Appropriations **341,096**

LOW-INCOME CITIZENSHIP PROGRAM

4003-0122	For a citizenship for new americans program to assist legal permanent residents of the commonwealth who will be eligible for citizenship within 3 years in becoming citizens of the United States; provided, that persons who would qualify for benefits under chapter 118A of the General Laws but for their status as legal non-citizens shall be given highest priority for services; provided further, that persons who currently receive state-funded benefits which could be replaced in whole or in part by federally-funded benefits if these persons become citizens, shall be given priority for services; and provided further, that funds may be expended for the programmatic and administrative support of the agency's refugee services	341,096

Federal Grant Spending **17,395,730**

REFUGEE TARGETED ASSISTANCE PROGRAM

4003-0804	For the purposes of a federally funded grant entitled, Refugee Targeted Assistance Program	994,927

REFUGEE SOCIAL SERVICES PROGRAM

4003-0805	For the purposes of a federally funded grant entitled, Refugee Social Services Program	1,592,697

REFUGEE CASH AND MEDICAL ASSISTANCE PROGRAM

4003-0806	For the purposes of a federally funded grant entitled, Refugee Cash and Medical Assistance Program	904,804

STATE LEGALIZATION IMPACT

4003-0807	For the purposes of a federally funded grant entitled, State Legalization Impact	48,287

WILSON FISH

4003-0815	For the purposes of a federally funded grant entitled, Wilson Fish	66,516

REFUGEE INDEPENDENCE THROUGH SERVICE ENHANCEMENT

4003-0817	For the purposes of a federally funded grant entitled, Refugee Independence Through Service Enhancement	47,636

PEER AWARD

4003-0822	For the purposes of a federally funded grant entitled, 13 Peer Award	119,010

CUBAN HAITIAN AWARD

4003-0823	For the purposes of a federally funded grant entitled, 13 Cuban Haitian Award	100,000

WILSON FISH

4003-0825	For the purposes of a federally funded grant entitled, Wilson Fish	3,600,000

REFUGEE CASH AND MEDICAL ASSISTANCE

4003-0826	For the purposes of a federally funded grant entitled, 13 Refugee Cash and Medical Assistance	8,118,564

REFUGEE SCHOOL IMPACT

4003-0833	For the purposes of a federally funded grant entitled, 13 Refugee School Impact	203,289

REFUGEE SOCIAL SERVICES PROGRAM

4003-0855	For the purposes of a federally funded grant entitled, Refugee Social Services Program	1,600,000

Office of the Secretary of Health and Human Services

The Executive Office of Health and Human Services works to improve the quality of life for the people of Massachusetts by supporting the safety, health and overall well-being of individuals, families and communities.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Secretary of Health and Human Services	10,929,771	734,701	11,664,472	6,849,735

http://www.mass.gov/eohhs

Budgetary Direct Appropriations **10,644,771,126**

DELIVERY SYSTEM TRANSFORMATION INITIATIVES TRUST FUND

1595-1067	For an operating transfer to the Delivery System Transformation Initiatives Trust Fund under section 35UU of chapter 10 of the General Laws; provided, that these funds shall be expended under the delivery system transformation initiative master plan and hospital-specific plans approved in the MassHealth section 1115 demonstration for fiscal year 2015; provided further, that all payments from the Delivery System Transformation Initiatives Trust Fund shall be subject to the availability of federal financial participation, shall be made only in accordance with federally approved payment methods, shall be consistent with federal funding requirements and all federal payment limits as determined by the secretary of health and human services and shall be subject to the terms and conditions of an agreement with the executive office of health and human services; provided further, that the secretary of health and human services shall make payments of up to $22,426,667 from the Delivery System Transformation Initiatives Trust Fund to the cambridge public health commission for state and federal fiscal year 2015 only after the cambridge public health commission transfers up to $11,213,334 of its funds to the Delivery System Transformation Initiatives Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment; provided further, that any aggregate payments above $209,325,606 from the Delivery System Transformation Initiatives Trust Fund shall require written certification by the secretary of administration and finance that sufficient state revenue is available to fund the non-federal share for such payments, consistent with the requirement for a balanced budget; provided further, that upon written certification by the secretary of administration and finance that sufficient state revenue is available to fund the non-federal share for such payments, consistent with the requirement for a balanced budget, the secretary of health and human services shall make additional payments of up to $5,606,667 from the Delivery System Transformation Initiatives Trust Fund to the cambridge public health commission for state and federal fiscal year 2015 only after the cambridge public health commission transfers up to $ 2,803,334 of its funds to the Delivery System Transformation Initiatives Trust Fund using a federally permissible source of funds which fully satisfy the non-federal share of such payment; and provided further, that the secretary of health and human services shall make payments of up to $22,426,667 from the Delivery System Transformation Initiatives Trust Fund to the cambridge public health commission for federal fiscal year 2014 only after the cambridge public health commission transfers up to $11,213,334 of its funds to the Delivery System Transformation Initiatives Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment	210,261,307

MEDICAL ASSISTANCE TRUST FUND

1595-1068	For an operating transfer to the MassHealth provider payment account in the Medical Assistance Trust Fund established in section 2QQQ of chapter 29 of the General Laws; provided, that these funds shall be expended only for services provided during state or federal fiscal year 2015, and no amounts previously or subsequently transferred into the Medical Assistance Trust Fund shall be expended on payments described in the section 1115 demonstration waiver for services provided during state fiscal year 2015, or payments described in the state plan for services provided during federal fiscal year 2015; provided further, that all payments from the Medical Assistance Trust Fund shall be subject to the availability of federal financial participation, shall be made only in accordance with federally-approved payment methods, shall be consistent with federal funding requirements and all federal payment limits as determined by the secretary of health and human services and shall be subject to the terms and conditions of an agreement with the executive office of health and human services; provided further, that the secretary of health and human services shall notify, in writing, the house and senate committees	412,000,000

on ways and means and the house and the joint committee on healthcare financing for any increases in payments within 15 days; and provided further, that the secretary of health and human services shall make a payment of up to $344,000,000 from the Medical Assistance Trust Fund to the Cambridge Public Health Commission for dates of service in state and federal fiscal year 2015 only after the Cambridge Public Health Commission transfers up to $172,000,000 of its funds to the Medical Assistance Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment

HEALTH INFORMATION TECHNOLOGY TRUST FUND

1595-1069	For an operating transfer to the Health Information Technology Trust Fund under section 35RR of chapter 10 of the general laws; provided, that these funds shall be expended for operating costs for the health information exchange; and provided further that these funds shall be expended for operating costs for the health insurance exchange and integrated eligibility system	8,153,272

SAFE AND SUCCESSFUL YOUTH INITIATIVE

4000-0005	For youth violence prevention program grants administered by the executive office of health and human services; provided, that the programs shall be targeted at reducing youth violence among young persons at highest risk for being perpetrators or victims of gun and community violence; and provided further, that these funds shall be available to those municipalities with the highest number of youth homicides and serious assaults as determined by the executive office of health and human services	9,533,708

PERSONAL CARE ATTENDANT COUNCIL

4000-0050	For the operation of the PCA quality home care workforce council established under section 71 of chapter 118E of the General Laws	2,221,274

FAMILY RESOURCE CENTERS

4000-0051	For the establishment and operation of family resource centers to provide community-based services to families, including families with children requiring assistance and to provide a mechanism to the juvenile court to refer families to community-based services under section 16U of chapter 6A of the General Laws and section 39E of chapter 119 of the General Laws	876,142

EOHHS AND MASSHEALTH ADMINISTRATION

4000-0300	For the operation of the office of the secretary of health and human services, including the operation of the managed care oversight board; provided, that the executive office shall provide technical and administrative assistance to agencies under the purview of the secretariat receiving federal funds; provided further, that the executive office shall continue to develop and implement the common client identifier; provided further, that funds appropriated in this item shall be expended for administrative and contracted services related to the implementation and operation of programs authorized by chapter 118E of the General Laws; provided further, that in consultation with the center for health information and analysis, no rate increase shall be provided to existing Medicaid provider rates without taking all measures possible under Title XIX of the Social Security Act to ensure that rates of payment to providers do not exceed the rates that are necessary to meet only those costs which must be incurred by efficiently and economically operated providers in order to provide	89,758,100

services of adequate quality; provided further, that expenditures for the purposes of each item appropriated for programs authorized by chapter 118E shall be accounted for in the Massachusetts management accounting and reporting system not more than 10 days after the expenditures have been made by the Medicaid management information system; provided further, that no expenditures shall be made that are not federally reimbursable, including those related to Titles XIX or XXI of the Social Security Act or the MassHealth demonstration waiver approved under section 1115(a) of the act or the community first section 1115 demonstration waiver, whether made by the executive office or another commonwealth entity, except as required for administration of the executive office, for the equivalent of MassHealth Standard benefits for children under age 21 who are in the care or custody of the department of youth services or the department of children and families, for dental benefits provided to clients of the department of developmental services who are age 21 or over, and otherwise as explicitly authorized, or unless made for the purposes and amounts which have been submitted to the executive office for administration and finance and the house and senate committees on ways and means 30 days prior to making these expenditures; provided further, that the executive office may continue to recover provider overpayments made in the current and prior fiscal years through the Medicaid management information system, and that these recoveries shall be considered current fiscal year expenditure refunds; provided further, that the executive office may collect directly from a liable third party any amounts paid to contracted providers under chapter 118E for which the executive office later discovers another third party is liable if no other course of recoupment is possible; provided further, that no funds shall be expended for the purpose of funding interpretive services directly or indirectly related to a settlement or resolution agreement with the office of civil rights or any other office, group or entity; provided further, that interpretive services currently provided shall not give rise to enforceable legal rights for any party or to an enforceable entitlement to interpretive services; provided further, that the federal financial participation received from claims filed based on in-kind administrative services related to outreach and eligibility activities performed by certain community organizations, under the "covering kids initiative," and in accordance with the federal revenue criteria in 45 CFR 74.23 or any other federal regulation which provides a basis for federal financial participation, shall be credited to this item and may be expended, without further appropriation, on administrative services including those covered under an agreement with the organizations participating in the initiative; provided further, the executive office shall require the commissioner of mental health to approve any prior authorization or other restriction on medication used to treat mental illness in accordance with written policies, procedures and regulations of the department of mental health; and provided further, that any unexpended balance in items 4000-0430, 4000-0500, 4000-0600, 4000-0640, 4000-0700, 4000-0875, 4000-0880, 4000-0885, 4000-0940, 4000-0950, 4000-0990, 4000-1400, 4000-1420 or 4000-1425 on June 30, 2015 shall revert to the General Fund

MASSHEALTH AUDITING AND UTILIZATION REVIEWS

4000-0301	For the costs of MassHealth provider and member audit and utilization review activities including eligibility verification, disability evaluations, provider financial and clinical audits and other initiatives intended to enhance program integrity; provided, that no expenditures shall be made from this item that are not federally reimbursable; provided further, that notwithstanding any general or special law to the contrary, the state Medicaid office is hereby authorized to conduct a trial to determine the effectiveness of various fraud management tools to identify potential fraud at claims submission and validation in order to reduce Medicaid fraud prior to payment; provided further, that the state	4,425,793

Medicaid office may employ strategies to improve systems for detection and may allow for the use of external data sources; provided further, that any such trial may test innovative technologies to improve Medicaid fraud detection and evaluate the efficacy of, among other things, a real-time model to identify and investigate potential Medicaid fraud cases prior to payment; and provided further, that the Medicaid office may use actual claims data, in accordance with federal law, to identify specific suspicious provider billing patterns, document the results of any potential fraud findings and estimate anticipated savings and benefits to the commonwealth associated with such a fraud detection system

MASSHEALTH COMMONHEALTH PLAN

4000-0430	For the executive office of health and human services to expend for the CommonHealth program to provide primary and supplemental medical care and assistance to disabled adults and children under sections 9A, 16 and 16A of chapter 118E of the General Laws; provided, that funds may be expended from this item for health care services provided to the recipients in prior fiscal years; provided further, that the executive office shall maximize federal reimbursement for state expenditures made on behalf of such adults and children; provided further, that children shall be determined eligible for the medical care and assistance if they meet the disability standards as defined by the executive office, which standards shall be no more restrictive than the standards in effect on July 1, 1996; and provided further, that the executive office shall process CommonHealth applications within 45 days of receipt of a completed application or within 90 days if a determination of disability is required	111,115,925

MASSHEALTH MANAGED CARE

4000-0500	For the executive office of health and human services to expend for health care services provided to medical assistance recipients under the executive office's primary care clinician/mental health and substance abuse plan or through a health maintenance organization under contract with the executive office and for MassHealth benefits provided to children, adolescents and adults under section 9 of chapter 118E of the General Laws and clauses (a) to (d), inclusive, and clause (h) of subsection (2) of section 9A of said chapter 118E and section 16C of said chapter 118E; provided, that no funds shall be expended from this item for children and adolescents under said clause (c) of said subsection (2) of said section 9A of said chapter 118E whose family incomes, as determined by the executive office, exceed 150 per cent of the federal poverty level; provided further, that funds may be expended from this item for health care services provided to the recipients in prior fiscal years; and provided further, that expenditures from this item shall be made only for the purposes expressly stated	4,792,819,941

MASSHEALTH FEE-FOR-SERVICE PAYMENTS

4000-0700	For the executive office of health and human services to expend for health care services provided to medical assistance recipients under its health care indemnity/third party liability plan and medical assistance recipients not otherwise covered under the executive office's managed care or senior care plans, and for MassHealth benefits provided to children, adolescents and adults under section 9 of chapter 118E of the General Laws and clauses (a) to (d), inclusive and clause (h) of subsection (2) of section 9A of said chapter 118E and section 16C of said chapter 118E; provided, that no payments for special provider costs shall be made from this item without the prior written approval of the secretary of administration and finance; provided further, that	2,366,012,322

no funds shall be expended from this item for children and adolescents under said clause (c) of said subsection (2) of said section 9A of said chapter 118E whose family incomes, as determined by the executive office, exceed 150 per cent of the federal poverty level; provided further, that children who have aged out of the custody of the department of children and families shall be eligible for benefits through the age limit specified in MassHealth's approved State Plan; provided further, that funds shall be expended from this item for members who qualify for early intervention services; provided further, that funds may be expended from this item for health care services provided to the recipients in prior fiscal years; provided further, that the executive office shall not, in fiscal year 2015, fund programs relating to case management with the intention of reducing length of stay for neonatal intensive care unit cases; provided further, that notwithstanding the foregoing, funds may be expended from this item for the purchase of third party insurance including, but not limited to, Medicare for any medical assistance recipient; provided further, that the executive office may reduce MassHealth premiums or copayments or offer other incentives to encourage enrollees to comply with wellness goals; provided further, that the executive office shall maximize federal reimbursements for state expenditures made to these providers; and provided further, that funds may be expended from this item for activities relating to disability determinations or utilization management and review, including patient screenings and evaluations, regardless of whether the activities are performed by a state agency, contractor, agent or provider

MASSHEALTH BREAST AND CERVICAL CANCER TREATMENT

4000-0875	For the executive office of health and human services to expend for the provision of benefits to eligible individuals who require medical treatment for either breast or cervical cancer in accordance with section 1902(a)(10)(A)(ii)(XVIII) of the Breast and Cervical Cancer Prevention and Treatment Act of 2000, Public Law 106-354, and under section 10D of chapter 118E of the General Laws; provided, that the executive office shall provide those benefits to individuals whose income, as determined by the executive office, does not exceed 250 per cent of the federal poverty level, subject to continued federal approval; provided further, that eligibility for the benefits shall be extended solely for the duration of the cancerous condition; and provided further, that funds may be expended from this item for health care services provided to these recipients in prior fiscal years	5,725,199

MASSHEALTH FAMILY ASSISTANCE PLAN

4000-0880	For the executive office of health and human services to expend for MassHealth benefits under clause (c) of subsection (2) of section 9A and section 16C of chapter 118E of the General Laws for children and adolescents whose family incomes as determined by the executive office are above 150 per cent of the federal poverty level; provided, that funds may be expended from this item for health care services provided to children and adolescents in prior fiscal years; provided further, that funds may be expended from this item for health care subsidies provided to eligible individuals under the last paragraph of section 9 of said chapter 118E; and provided further, that funds may be expended from this item for health care services provided to eligible individuals under section 16D of said chapter 118E	204,795,301

SMALL BUSINESS EMPLOYEE PREMIUM ASSISTANCE

4000-0885	For the cost of health insurance subsidies paid to employees of small businesses in the insurance reimbursement program under section 9C of chapter 118E of the General Laws; provided, that funds may be expended	30,877,115

from this item for health care services provided to these persons in prior fiscal years; provided further, that funds may be expended only for employees who are ineligible for subsidized insurance through the Health Connector and ineligible for any other MassHealth program; provided further, that enrollment in this program may be capped to ensure that MassHealth expenditures do not exceed the amount appropriated; and provided further, that funds may be expended from this item for health care services provided to individuals eligible under clause (j) of subsection (2) of section 9A of chapter 118E of the General Laws
Enhanced FMAP Fund ... 100%

ACA EXPANSION POPULATIONS

4000-0940	For the purposes of providing health care services related to the federal Patient Protection and Affordable Care Act, Public Law 111-148; provided, that funds may be expended from this item for health care services to individuals ages 19 through 64, inclusive, whose family incomes as determined by the executive office of health and human services do not exceed 133 per cent of the federal poverty level and who are eligible under clauses (b) and (d) of subsection (2) of section 9A of chapter 118E of the General Laws General Fund ... 81.26% Enhanced FMAP Fund ... 18.74%	1,702,696,743

CHILDREN'S BEHAVIORAL HEALTH INITIATIVE

4000-0950	For the executive office of health and human services to expend for the purposes of administrative and program expenses associated with the children's behavioral health initiative, in accordance with the settlement agreement in the case of Rosie D. v. Romney, United States District Court for the District of Massachusetts civil action No. 01-30199-MAP, to provide comprehensive, community-based behavioral health services to children suffering from severe emotional disturbances; provided, that funds may be expended from this item for health care services provided to these persons in prior fiscal years	207,893,295

CHILDREN'S MEDICAL SECURITY PLAN

4000-0990	For the executive office of health and human services to expend for the children's medical security plan to provide primary and preventive health services for uninsured children from birth through age 18; provided, that the executive office shall prescreen enrollees and applicants for Medicaid eligibility; provided further, that no applicant shall be enrolled in the program until the applicant has been denied eligibility for the MassHealth program; provided further, that the MassHealth benefit request shall be used as a joint application to determine the eligibility for both MassHealth and the children's medical security plan; provided further, that the executive office shall maximize federal reimbursements for state expenditures made on behalf of the children; provided further, that the executive office shall expend all necessary funds from this item to ensure the provision of the maximum benefit levels for this program, as authorized by section 10F of chapter 118E of the General Laws; provided further, that the maximum benefit levels for this program shall be made available only to those children who have been determined by the executive office to be ineligible for MassHealth benefits; and provided further, that funds may be expended from this item for health care services provided to these persons in prior fiscal years	13,214,180

MASSHEALTH HIV PLAN

4000-1400	For the executive office of health and human services to expend for the purposes of providing MassHealth benefits to individuals with a diagnosis of human immunodeficiency virus with incomes up to 200 per cent of the federal poverty level; provided, that funds may be expended from this item for health care services provided to these persons in prior fiscal years	23,693,668
MEDICARE PART D PHASED DOWN CONTRIBUTION		
4000-1420	For payment to the Federal Centers for Medicare and Medicaid Services in compliance with 42 USC 1396u-5(c)(1)(a)	302,670,132
HUTCHINSON SETTLEMENT		
4000-1425	For administrative and program expenses associated with community support services for persons with acquired brain injury who were residing in long-term care facilities, in accordance with the mediated solution to the final settlement agreement in the case of Hutchinson et al. v. Patrick et al., United States District Court for the District of Massachusetts civil action No. 07-30084-MAP; provided, that funds may be expended from this item for health care services provided to these persons in prior fiscal years	34,318,000
MASSHEALTH OPERATIONS		
4000-1602	For the costs associated with improving MassHealth field operations; provided, that no expenditures shall be made from this item that are not federally reimbursable	2,117,904
HEALTH CARE SYSTEM REFORM		
4000-1604	For MassHealth costs associated with the implementation of payment reform and the Patient Protection and Affordable Care Act (ACA), Public Law 111-148; provided, that no expenditures shall be made from this item that are not federally reimbursable	872,969
HEALTH AND HUMAN SERVICES IT COSTS		
4000-1700	For the provision of information technology services within the executive office of health and human services	108,718,835
Federal Grant Spending		**23,160,854**
PERSONAL AND HOME CARE AID STATE TRAINING		
4000-0323	For the purposes of a federally funded grant entitled, Personal and Home Care Aid State Training	16,015
CHILDREN'S HEALTH INSURANCE PROGRAM QUALITY DEMO GRANT		
4000-0544	For the purposes of a federally funded grant entitled, Children's Health Insurance Program Quality Demo Grant	1,901,154
MONEY FOLLOWS THE PERSON DEMONSTRATION GRANT		
4000-0826	For the purposes of a federally funded grant entitled, Money Follows the	4,700,000

Person Demonstration Grant

ADULT QUALITY MEDICAID MEASURES GRANT

4000-1120	For the purposes of a federally funded grant entitled, Adult Quality Medicaid Measures Grant	126,201

STATE INNOVATION MODELS MODEL DESIGN TEST ASSISTANCE FUND

4000-1169	For the purposes of a federally funded grant entitled, State Innovation Models Model Design Test Assistance Fund	700,000

DEMONSTRATION TO INTEGRATE CARE FOR DUAL ELIGIBLE INDIVIDUAL

4000-1235	For the purposes of a federally funded grant entitled, Demonstration to Integrate Care for Dual Eligible Individual	4,589,301

MY YOUNG CHILD HEALTH INITIATIVE FOR LOCAL EDUCATION AGENCIES

4000-9058	For the purposes of a federally funded grant entitled, My Young Child Health Initiative for Local Education Agencies	2,158,863

COMMUNITY MENTAL HEALTH SERVICES BLOCK GRANTS

4000-9401	For the purposes of a federally funded grant entitled, Community Mental Health Services Block Grants	8,969,321

Intragovernmental Service Fund **62,177,535**

CHARGEBACK FOR HUMAN SERVICES TRANSPORTATION

4000-0102	For the cost of transportation services for health and human services clients and the operation of the health and human services transportation office Intragovernmental Service Fund ... 100%	7,950,245

CHARGEBACK FOR HUMAN SERVICES ADMINISTRATION

4000-0103	For the costs of core administrative functions performed within the executive office of health and human services; provided, that the secretary of health and human services may, notwithstanding any general or special law to the contrary, identify administrative activities and functions common to the separate agencies, departments, offices, divisions and commissions within the executive office and designate them "core administrative functions" in order to improve administrative efficiency and preserve fiscal resources; provided further, that common functions that may be designated core administrative functions include, without limitation, human resources, financial management leasing and facility management provided further, that all employees performing functions so designated may be employed by the executive office and the executive office shall charge the agencies, departments, offices, divisions and commissions for these services; provided further, that upon the designation of a function as a core administrative function, the employees of each agency, department, office or commission who perform these core administrative functions may be transferred to the executive office of health and human services; provided further, that the reorganization shall not impair the civil service status of any transferred employee who immediately before	22,256,828

the effective date of this act either holds a permanent appointment in a position classified under chapter 31 of the General Laws or has tenure in a position by reason of section 9A of chapter 30 of the General Laws; and provided further, that nothing in this section shall be construed to impair or change an employee's status, rights, or benefits under chapter 150E of the General Laws
Intragovernmental Service Fund ... 100%

CHARGEBACK FOR HEALTH AND HUMAN SERVICES IT

4000-1701	For the cost of information technology services provided to agencies of the executive office of health and human services Intragovernmental Service Fund ... 100%	31,970,462

Retained Revenue **285,000,000**

MASSHEALTH RECOVERIES FROM CURRENT AND PRIOR FISCAL YEARS RR

4000-0320	For the executive office of health and human services to expend for medical care and assistance rendered in the current year an amount not to exceed $225,000,000 from the monies received from recoveries and collections of any current or prior year expenditures; provided, that notwithstanding any general or special law to the contrary, the balance of any personal needs accounts collected from nursing and other medical institutions upon a medical assistance recipient's death and held by the executive office for more than three years may be credited to this item	225,000,000

EOHHS CONTINGENCY CONTRACTS RETAINED REVENUE

4000-0321	For the executive office of health and human services, which may expend not more than $60,000,000 for contingency fee contracts related to pursuing federal reimbursement or avoiding costs in its capacity as the single state agency under Title XIX and XXI of the Social Security Act and as the principal agency for all of the agencies within the executive office and other federally-assisted programs administered by the executive office; provided, that notwithstanding any general or special law or regulation to the contrary, such contingency contracts shall not exceed 3 years except with prior review and approval by the executive office for administration and finance; provided further, that the secretary of health and human services shall submit to the secretary of administration and finance and the house and senate committees on ways and means an annual report detailing the amounts of the agreements, the ongoing and new projects, and the amount of federal reimbursement and cost avoidance derived from the contracts no later than September 15 for the previous fiscal year activities; and provided further, that for the purpose of accommodating timing discrepancies between the receipt of revenue and payments required under contingency contracts the comptroller shall certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system; provided, that notwithstanding any general or special law to the contrary, the executive office of health and human services, acting in its capacity as the single state agency under Title XIX of the Social Security Act and as the principal agency for all of the agencies within the executive office and other federally-assisted programs administered by the executive office, may enter into interdepartmental services agreements with the University of Massachusetts medical school to perform activities that the secretary of health and human services, in consultation with the comptroller, determines	60,000,000

appropriate and within the scope of the proper administration of said Title XIX and other federal funding provisions to support the programs and activities of the executive office. The activities may include: (1) providing administrative services including, but not limited to, providing the medical expertise to support or administer utilization management activities, determining eligibility based on disability, supporting case management activities and similar initiatives; (2) providing consulting services related to quality assurance, program evaluation and development, integrity and soundness and project management; and (3) providing activities and services to pursue federal reimbursement or avoid costs, third-party liability and recoup payments to third parties. Federal reimbursement for any expenditure made by the University of Massachusetts medical school relative to federally-reimbursable services the university provides under these interdepartmental service agreements or other contracts with the executive office shall be distributed to the university and recorded distinctly in the state accounting system. The secretary may negotiate contingency fees for activities and services related to pursuing federal reimbursement or avoiding costs and the comptroller shall certify these fees and pay them upon the receipt of this revenue, reimbursement or demonstration of costs avoided. Contracts for contingency fees shall not exceed 3 years and shall not be renewed without prior review and approval by the executive office for administration and finance. The secretary shall not pay contingency fees to the University of Massachusetts medical school in excess of $40,000,000 for state fiscal year 2015; provided, however, that contingency fees paid to the University of Massachusetts medical school under an interagency service agreement for recoveries related to the special disability workload projects shall be excluded from that $40,000,000 limit for state fiscal year 2015. The secretary of health and human services shall submit to the secretary of administration and finance and the senate and house committees on ways and means a quarterly report detailing the amounts of the agreements, the ongoing and new projects undertaken by the university, the amounts expended on personnel and the amount of federal reimbursement and recoupment payments that the university collected.

Trust Spending	**649,363,333**
SECTION 1202 TRUST FUND	
4000-0072	50,000,000
HEALTH SAFETY NET CHCS AND DEMOS	
4000-0090	74,300,000
HEALTH SAFETY NET HOSPITAL PAYMENTS	
4000-0091	235,700,000
HEALTH SAFETY NET CLAIMS OPERATIONS	
4000-0092	10,000,000
CONNECTOR ADMINISTRATION EXPENDABLE TRUST	
4000-0330	5,000,000
DELIVERY SYSTEM TRANSFORMATION INITIATIVES TRUST FUND	

4000-1067	25,230,000
MEDICAL ASSISTANCE TRUST FUND	
4000-1068	172,000,000
HEALTH INFORMATION TECHNOLOGY TRUST FUND	
4000-1069	71,000,000
MASSHEALTH INFORMATION EXCHANGE FUND	
4000-1224	1,133,333
HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT FUND	
4000-4000	5,000,000

Soldiers Home in Holyoke

The mission of the Soldiers' Home in Holyoke is to provide the highest quality of health care services to Massachusetts Veterans with honor and dignity. The vision of the Soldiers' Home in Holyoke is to be able to meet the current needs of the long-term care veterans which are being served and those of the future. It is also the vision to be able to provide community supports to those veterans being served by our outpatient clinics.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Soldiers Home in Holyoke	22,465	0	22,464	16,506

http://www.mass.gov/hly

Budgetary Direct Appropriations		**21,182,106**
SOLDIERS' HOME IN HOLYOKE ADMINISTRATION AND OPERATIONS		
4190-0100	For the maintenance and operation of the Soldiers' Home in Holyoke	21,182,106
Retained Revenue		**1,282,612**
HOLYOKE ANTENNA RETAINED REVENUE		
4190-0101	For the soldiers' home in Holyoke which may expend for its operation an amount not to exceed $5,000 from the licensing of the property for placement of aerial antennas	5,000
PHARMACY CO-PAYMENT FEE RETAINED REVENUE		

4190-0102	The soldiers' home in Holyoke may expend for the outpatient pharmacy program an amount not to exceed $110,000 from co-payments which it may charge to users of the program; provided, that the rates of the co-payments and the procedures for their administration shall be determined annually by the soldiers' home superintendent; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the soldiers' home may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	110,000

HOLYOKE TELEPHONE AND TELEVISION RETAINED REVENUE

4190-0200	The soldiers' home in Holyoke may expend for the provision of television and telephone services to residents an amount not to exceed $50,000 from fees collected from veterans in its care	50,000

HOLYOKE 12 BED RETAINED REVENUE

4190-0300	For the soldiers' home in Holyoke which may expend not more than $717,612 for the operation of 12 long term care beds from revenue generated through the occupancy of these beds; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the soldiers' home may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	717,612

LICENSE PLATE SALES RETAINED REVENUE

4190-1100	The soldiers' home in Holyoke may expend for facility maintenance and patient care an amount not to exceed $400,000; provided, that 40 per cent of all revenues generated under section 2 of chapter 90 of the General Laws through the purchase of license plates with the designation VETERAN by eligible veterans of the commonwealth, after compensating the registry of motor vehicles for the costs associated with the license plates, shall be deposited into and for the purposes of this account; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	400,000

Soldiers Home in Massachusetts

The Soldiers' Home in Massachusetts is committed to utilizing all available resources to assist veteran clients to attain the highest possible level of health and well-being. Our aim is to give every veteran the finest and most comprehensive care necessary to prevent disease and to preserve health. If we are unable to render the necessary treatment, housing, or services required by our veterans, we will seek available resources and arrange for the prompt and safe transfer of our clients.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Soldiers Home in Massachusetts	28,323	0	28,323	15,115

http://www.mass.gov/che

Budgetary Direct Appropriations **27,723,177**

SOLDIERS' HOME IN MASSACHUSETTS ADMINISTRATION AND OPERATIONS

4180-0100	For the maintenance and operation of the Soldiers' Home in Massachusetts located in the city of Chelsea	27,723,177

Retained Revenue **600,000**

LICENSE PLATE SALES RETAINED REVENUE

4180-1100	The soldiers' home in Massachusetts, located in the city of Chelsea, may expend for facility maintenance and patient care an amount not to exceed $600,000; provided, that 60 per cent of all revenues generated under section 2 of chapter 90 of the General Laws through the purchase of license plates with the designation VETERAN by eligible veterans of the commonwealth, after compensating the registry of motor vehicles for the costs associated with the license plates, shall be deposited into and for the purposes of this account; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	600,000

Housing and Economic Development

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Business Development	7,056	18	7,074	0
Department of Housing and Community Development	403,640	221,388	625,029	3,804
Department of Telecommunications and Cable	3,031	0	3,030	5,291
Division of Banks	19,040	500	19,539	26,631
Division of Insurance	14,643	3,076	17,719	93,140
Division of Professional Licensure	3,200	10,374	13,574	11,192
Division of Standards	2,068	0	2,067	2,617
Massachusetts Marketing Partnership	16,010	652	16,662	0
Office of Consumer Affairs and Business Regulation	1,535	414	1,949	1,350
Office of the Secretary of Housing and Economic Development	9,780	3,805	13,585	0
TOTAL	480,002	240,227	720,228	144,025

Historical Employment Levels

Department	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
Department of Business Development	23	24	21	22	22
Department of Housing and Community Development	177	183	200	196	210
Department of Telecommunications and Cable	20	22	23	23	23
Division of Banks	160	158	158	161	161
Division of Insurance	109	110	110	128	128
Division of Professional Licensure	87	88	81	82	82
Division of Standards	16	16	17	26	26
Massachusetts Marketing Partnership	21	20	20	21	21
Office of Consumer Affairs and Business Regulation	24	24	24	23	23

Office of the Secretary of Housing and Economic Development	26	22	20	21	21
TOTAL	663	666	673	702	716

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

Department of Business Development

The mission of the Massachusetts Office of Business Development (MOBD) is to strengthen the Massachusetts economy by providing a highly responsive, pro business climate that stimulates job growth and builds on the core economic strengths of every region. MOBD facilitates access to resources and incentive programs that help businesses thrive in Massachusetts. By providing guidance and expertise, MOBD creates a dynamic environment for business expansion and growth across the Commonwealth.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Business Development	7,056	18	7,074	0

http://www.mass.gov/dbt

Budgetary Direct Appropriations **7,055,693**

REGIONAL ECONOMIC DEVELOPMENT GRANTS

7007-0150 For the Massachusetts office of business development for contracts with regional economic development organizations under the program established by sections 3J and 3K of chapter 23A of the General Laws 637,500

MASSACHUSETTS OFFICE OF BUSINESS DEVELOPMENT

7007-0300 For the operation of the Massachusetts office of business development, which shall include the operation and support of capital grants programs, including but not limited to the MassWorks capital infrastructure program, the operation of the Massachusetts office of small business and entrepreneurship and for marketing and promoting the commonwealth in order to attract and retain targeted businesses and industries 1,713,907

SMALL BUSINESS DEVELOPMENT CENTER AT UMASS

7007-0800 For a state matching grant for a small business development center; provided, that no funds may be expended from this item until the United States Small Business Administration has made a payment or has executed a contract to pay the University of Massachusetts at Amherst for the operation of the center; provided further, that the funds expended from this item shall not exceed 25 per cent of the gross operating cost of the center; provided further, that not more than $300,000 from this item shall be expended for federal procurement technical assistance services within the center, subject to the receipt of matching funds from federal or private sources including the Department of Defense; and provided further, that the services shall include, but not be limited to, assisting businesses in securing federal contracts, obtaining contract financing, generating responses to requests for proposals, interpreting bid documents, providing educational workshops and seminars and the electronic identification and tracking of federal bid opportunities 1,204,286

COMMONWEALTH ZOOLOGICAL CORPORATION

7007-0952	For the operation of the Commonwealth Zoological Corporation under chapter 92B of the General Laws; provided, that the funds appropriated in this item shall be used to promote private fundraising, achieve self-sufficiency and serve as a catalyst for urban economic development and job opportunities for local residents; and provided further, that not less than $750,000 shall be expended on a matching program to encourage private and corporate donations to support the Franklin Park Zoo and Stone Zoo	3,500,000

Trust Spending **18,571**

SMALL BUSINESS AND ENTREPRENEURSHIP TRUST

7007-9010 8,971

INDUSTRY SPECIALIST PROGRAM

9000-1809 9,600

Department of Housing and Community Development

The Department of Housing and Community Development (DHCD) is the agency responsible for providing leadership, professional assistance and financial resources to promote safe, decent and affordable housing opportunities, economic vitality of communities and sound municipal management. These goals and objectives are reached in partnership with regional and local governments, public agencies, community-based organizations and the business community. DHCD is committed to programs and funding that primarily target populations of low-to-moderate incomes and those with special needs; coordinating, integrating and balancing agency responses to address the comprehensive needs and interests of communities; programs and technical assistance designed to facilitate informed decision-making at the local level and to encourage self-sufficiency of residents and communities; and sound business practices that ensure the highest standards of public accountability and responsibility.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Housing and Community Development	403,640	221,388	625,029	3,804

http://www.mass.gov/dhcd

Budgetary Direct Appropriations **401,105,369**

INDIAN AFFAIRS COMMISSION

7004-0001	For the operation of the commission on indian affairs	113,092

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT ADMINISTRATION

7004-0099	For the operation of the department of housing and community development; provided, that notwithstanding any general or special law, rule or regulation to the contrary, the department may conduct annual verifications of household	6,465,145

income levels based upon state tax returns for the purposes of administering the state and federal housing subsidy programs funded in items 7004-0108, 7004-9005, 7004-9009, 7004-9014, 7004-9019, 7004-9020, 7004-9024, 7004-9030, 7004-9033 and 7004-9316; provided further, that for the purposes of conducting this income verification, the director of the department may enter into an interdepartmental service agreement with the commissioner of revenue to utilize the department of revenue's wage reporting and bank match system for the purpose of verifying the income and eligibility of participants in federally assisted housing programs and that of members of the participants' households; provided further, that as a condition of eligibility or continued occupancy by an applicant or a tenant, the department may require disclosure of the social security number of an applicant or tenant and members of the applicant's or tenant's household for use in verification of income eligibility; provided further, that the department may deny or terminate participation in subsidy programs for failure by an applicant or a tenant to provide a social security number for use in verification of income eligibility; provided further, that the department may also consult with the department of revenue, the department of transitional assistance or any other state or federal agency which it considers necessary to conduct this income verification; provided further, that notwithstanding any general or special law to the contrary, these state agencies shall consult and cooperate with the department and furnish any information in the possession of the agencies including, but not limited to, tax returns and applications for public assistance or financial aid; provided further, that for the purposes of clarification only, notwithstanding section 12 of chapter 490 of the acts of 1980, the department may authorize neighborhood housing services corporations to retain, re-assign and re-loan funds received in repayment of loans made under the neighborhood housing services rehabilitation program; provided further, that notwithstanding any general or special law to the contrary, the department may make expenditures for the purposes of the department against federal grants for certain direct and indirect costs under a cost overhead allocation plan approved by the comptroller; provided further, that the comptroller shall maintain an account on the Massachusetts management accounting and reporting system for the purpose of making these expenditures; and provided further, that expenditures made against the account shall not be subject to appropriation and may include the cost of personnel

OPERATION OF HOMELESS PROGRAMS

7004-0100	For the operations of the homeless shelter and services unit, including the compensation of caseworkers and support personnel	6,041,870

EMERGENCY ASSISTANCE-FAMILY SHELTERS AND SERVICES

7004-0101	For certain expenses of the emergency assistance program under section 30 of chapter 23B of the General Laws; provided, that eligibility shall be limited to families with incomes at or below 115 per cent of the 2011 or later-issued higher federal poverty level; provided further, that any family whose income exceeds 115 per cent of the federal poverty level while the family is receiving assistance funded by this item shall not become ineligible for assistance due to exceeding the income limit for a period of 6 months from the date that the income level was exceeded; provided further, that families that shall be eligible for assistance throughout a temporary emergency family shelter shall include: (a) families that are at risk of domestic abuse in their current housing situation or who are homeless because they fled domestic violence and have not had access to safe, permanent housing since leaving the housing situation in which they fled; (b) families that, through no fault of their own, are homeless due to fire, flood or natural disaster; (c) families that, through no fault of their own, have been subject to eviction from their most recent housing due to: (i)	167,344,144

foreclosure; (ii) condemnation; (iii) conduct by a guest or former household member who is not part of the household seeking emergency shelter and over whose conduct the remaining household members had no control; or (iv) nonpayment of rent caused by a documented medical condition or diagnosed disability or caused by a documented loss of income within the last 12 months directly as a result of a change in household composition or a loss of income source through no fault of the family; and (d) families who are in a housing situation where they are not the primary lease holder or who are in a housing situation not meant for human habitation and where there is a substantial health and safety risk to the family that is likely to result in significant harm should the family remain in the housing situation; provided further, that the health and safety risk shall be determined by the department of children and families through risk assessments; provided further, that a family who receives emergency housing assistance due to domestic abuse shall be connected to the appropriate social service agency; provided further, that temporary assistance under this item shall be terminated upon the offer of available housing or other assistance sufficient to maintain or stabilize housing; provided further, that a family may not decline an offer for available housing if the offer adequately accommodates the size and disabilities of the family and the new housing placement shall not result in a job loss for the client; provided further, that any family that declines an adequate offer of available housing or other assistance sufficient to maintain or stabilize housing shall become ineligible for assistance from this item; provided further, that families receiving benefits under this item shall have 30 per cent of their income set aside in a savings account, subject to reasonable exceptions as set forth in departmental regulations in effect in fiscal year 2015; provided further, that the amount saved shall be exempt from otherwise applicable asset limits; provided further, that families receiving emergency assistance shall receive housing search assistance that attempts to facilitate a sustainable housing placement within 16 weeks of entry into the emergency assistance shelter, motel or hotel; provided further, that families receiving assistance for longer than 32 weeks shall have an executable shelter exit plan that facilitates a housing placement in a new sustainable tenancy or in a safe residence, including, but not limited to, a placement for which the family is not the primary lease holder, as soon as possible; provided further, that benefits under this item shall be provided only to residents of the commonwealth of Massachusetts who are citizens of the United States or aliens lawfully admitted for permanent residence or otherwise permanently residing under color of the law in the United States; provided further, that the department shall take all necessary steps to enforce the regulations to prevent abuse of the emergency assistance program, including a wage match agreement with the department of revenue; provided further, that eligibility for shelter by an otherwise eligible family shelter shall not be impaired by prior receipt of any non-shelter benefit; provided further, that an eligible household that is approved for shelter placement shall be placed in a shelter as close as possible to the household's home community unless a household requests otherwise; provided further, that if the closest available placement is not within 20 miles of the household's home community, the household shall be transferred to an appropriate shelter within 20 miles of its home community at the earliest possible date unless the household requests otherwise; provided further, that the department shall notify local school departments of the placement of a family in its district within 5 days of placement; provided further, that the department shall make every effort to ensure that children receiving services from this item shall continue attending school in the community in which they lived prior to receiving services funded from this item; provided further, that the department shall use its best efforts to ensure that a family placed by the emergency assistance program shall be provided with access to refrigeration and basic cooking facilities; provided further, that should a family with a child under the age of 3 be placed in a hotel or motel, the department of housing and community

development shall ensure that the hotel or motel provides a crib for each child under the age of 3 that meets all the state and federal safety codes; provided further, that the department shall not impose unreasonable requirements for third-party verification and shall accept verifications from a family whenever reasonable; provided further, that this item shall be subject to appropriation and, in the event of a deficiency, nothing in this item shall give rise to or shall be construed as giving rise to any enforceable right or entitlement to services in excess of the amounts appropriated; provided further that no funds shall be expended for personnel or administrative costs; provided further, that no funds shall be expended for costs associated with the homeless management information system; provided further, that the department shall endeavor to convert scattered site units to congregate units and, as allowed by demand, reduce the overall number of shelter beds through the reduction of scattered site units; and provided further that funds from this item may be transferred to or received from item 7004-0103

HOMELESS INDIVIDUALS ASSISTANCE

7004-0102	For the homelessness program to assist individuals who are homeless or in danger of becoming homeless, including assistance to organizations that received funding in 2014 and that provide shelter, transitional housing and services that help individuals avoid entry into shelter or successfully exit shelter; provided, that no organization providing services to the homeless shall receive less than an average per bed/per night rate of $25; provided further, that the department may allocate funds to other agencies for the purposes of this program; provided further, that no funds shall be expended for costs associated with the homeless management information system; and provided further, that programs that currently provide shelter may renegotiate how they will use their shelter fund, with the agreement of the department and the host cities or towns, to provide alternative services that have proven to be effective including housing first and rapid rehousing models	40,751,657

HOMELESS FAMILY EMER ASSIST SHELTER OVERFLOW HOTELS & MOTELS

7004-0103	For certain expenses of the emergency assistance program under section 30 of chapter 23B of the General Laws; provided, that funds shall be expended for expenses incurred as a result of families being housed in hotels or motels due to the unavailability of contracted shelter beds; and provided further, that funds may be received by or transferred to item 7004-0101	12,299,157

HOME AND HEALTHY FOR GOOD PROGRAM

7004-0104	For the home and healthy for good program operated by the Massachusetts Housing and Shelter Alliance for the purpose of reducing the incidence of chronic homelessness in the commonwealth; provided, that the Massachusetts Housing and Shelter Alliance shall be solely responsible for the administration of this program	1,400,000

MASSACHUSETTS SHORT TERM HOUSING TRANSITION PROGRAM

7004-0108	For a program of short-term housing assistance to help families in addressing obstacles to maintaining or securing housing for families eligible for temporary emergency shelter under item 7004-0101; provided, that the assistance provided under this item shall include not less than 12 months of housing stabilization and economic self-sufficiency case management services for each family receiving household assistance under this item; provided further, that the assistance may include, but shall not be limited to: payments of rent and utility arrears, a portion of the household's monthly rent, first month's rent,	24,322,911

last month's rent, security deposit, utility charges and extraordinary medical bills, so long as such assistance will maintain housing for the family; provided further, that assistance from this item shall not exceed $4,000 in a 12 month period; provided further, that a family shall not receive more than a combined sum of $4,000 in a 12 month period from this item and item 7004-9316; provided further, that funds shall be used to transition families served by the program into temporary or permanent sustainable housing more rapidly; provided further, that so long as a family meets the requirements of the family's housing stabilization plan, a family that, after first receiving benefits through this item, has an income which exceeds 50 per cent of area median income shall not become ineligible for assistance due to exceeding the income limit for a period of 6 months from the date that the income level was exceeded; provided further, that a family that was terminated from the program or did not make a good faith effort to follow its housing stabilization plan during the term of its assistance shall be ineligible for benefits under item 7004-0101 and this item for 24 months from the last date they received assistance under said items, including housing stabilization and economic self-sufficiency case management services; provided further, that a family's housing stabilization plan shall adequately accommodate the age and disabilities of the family members; provided further, that no family with a head of household who is over 60 years of age or who is disabled and who is in compliance with the requirements of a housing stabilization plan that accommodates disabilities shall be denied short-term housing assistance; provided further, that any such family with a head of household who is over 60 years of age or who is disabled shall not have engaged in, or be engaged in, any activity that threatens the health, safety or security of the family, other program participants or program staff; provided further, that families receiving benefits under this program who are found not to be eligible for continuing benefits shall be eligible for aid pending a timely appeal under chapter 23B of the General Laws; provided further, that families who are denied assistance under this item may appeal that denial under said chapter 23B, including subsection (F) of section 30, and regulations adopted to implement said chapter 23B; provided further, that benefits under this item shall be provided only to residents of the commonwealth of Massachusetts who are citizens of the United States or aliens lawfully admitted for permanent residence or otherwise permanently residing under color of law in the United States; provided further, that the department, as a condition of continued eligibility for assistance under this program, may require disclosure of social security numbers by all members of a family receiving assistance under this item for use in verification of income with other agencies, departments and executive offices; provided further, that any family in which a member of the family fails to provide a social security number for use in verifying the family's income and eligibility shall no longer be eligible to receive benefits from this program; provided further, that the department shall administer this program through the following agencies unless administering agencies are otherwise procured by the department: the Berkshire Housing Development Corporation, the Central Massachusetts Housing Alliance, Inc., the Community Teamwork, Inc., the Housing Assistance Corporation, the Franklin County Regional Housing and Redevelopment Authority, Hap, Inc., the Metropolitan Boston Housing Partnership, Inc., the Lynn Housing Authority and Neighborhood Development, the South Middlesex Opportunity Council, Inc., the South Shore Housing Development Corporation, and RCAP Solutions, Inc.; provided further, that the department may also utilize community action agencies to administer housing stabilization and economic self-sufficiency services; provided further, that the department of housing and community development shall reallocate financing based on performance based statistics from under-performing service providers to above average service providers in order to move as many families from hotel, motels, or shelters into more sustainable housing; provided further, that the department may use funds provided for this

program for stabilization workers to focus efforts on housing retention, and link households to supports including job training, education, job search, and childcare opportunities available and may enter into agreements with other public and private agencies for the provision of such services, and that a stabilization worker shall be assigned to each household; and provided further, that this entire item shall be subject to appropriation and, in the event of a deficiency, nothing in this item shall give rise to or shall be construed as giving rise to any enforceable right or entitlement to services in excess of the amounts appropriated in this item

HOUSING SERVICES AND COUNSELING

7004-3036	For housing services and counseling; provided, that funds shall be expended as grants to 9 regional housing consumer education centers operated by the regional nonprofit housing authorities; provided further, that the grants shall be awarded through a competitive application process under criteria created by the department; and provided further, that no funds shall be expended from this item in the AA object class for the compensation of state employees	2,641,992

TENANCY PRESERVATION PROGRAM

7004-3045	For a tenancy preservation program for neutral party consultation services in eviction cases before the housing court department of the Massachusetts trial court for individuals with disabilities and for families that contain individuals with disabilities if the disability is directly related to the reason for eviction	500,000

SERVICE COORDINATORS PROGRAM

7004-4314	For the expenses of a service coordinators program established by the department to assist tenants residing in housing developed under sections 39 and 40 of chapter 121B of the General Laws	350,401

SUBSIDIES TO PUBLIC HOUSING AUTHORITIES

7004-9005	For subsidies to housing authorities and nonprofit organizations, including funds for deficiencies caused by certain reduced rentals in housing for the elderly, handicapped, veterans and relocated persons under sections 32 and 40 of chapter 121B of the General Laws; provided, that the department may expend funds appropriated in this item for deficiencies caused by certain reduced rentals which may be anticipated in the operation of housing authorities for the first quarter of the subsequent fiscal year; provided further, that no monies shall be expended from this item to reimburse the debt service reserve included in the budgets of housing authorities; provided further, that no funds shall be expended from this item in the AA object class for the compensation of state employees; provided further, that the amount appropriated in this item shall be considered to meet any and all obligations under said sections 32 and 40 of said chapter 121B; provided further, that any new reduced rental units developed in fiscal year 2015 eligible for subsidies under this item shall not cause any annualization that results in an amount exceeding the amount appropriated in this item; provided further, that all funds in excess of normal utilities, operations and maintenance costs may be expended for capital repairs; and provided further, that the administration shall make every attempt to direct efforts toward rehabilitating local housing authority family units requiring $10,000 or less in repairs	64,300,000

MASSACHUSETTS RENTAL VOUCHER PROGRAM

7004-9024	For a program of rental assistance for low-income families and elderly persons	57,500,000

through mobile and project-based vouchers; provided, that such assistance shall only be paid under a program known as the Massachusetts rental voucher program; provided further, that the income of eligible households shall not exceed 50 per cent of the area median income; provided further, that the department of housing and community development may award mobile vouchers to eligible households currently occupying project-based units that shall expire due to the nonrenewal of project-based rental assistance contracts; provided further, that the department, as a condition of continued eligibility for vouchers and voucher payments, may require disclosure of social security numbers by participants and members of a participant's household in the Massachusetts rental voucher program for use in verification of income with other agencies, departments and executive offices; provided further, that any household in which a participant or member of a participant's household fails to provide a social security number for use in verifying the household's income and eligibility shall no longer be eligible for a voucher or to receive benefits from the voucher program; provided further, that the vouchers shall be in varying dollar amounts and shall be set by the department based on consideration, including, but not limited to, family size, composition, income level and geographic location; provided further, that notwithstanding any general or special law to the contrary, the monthly dollar amount of each voucher shall be the department approved monthly rent of the unit less the monthly amount paid for rent by the household; provided further, that notwithstanding any general or special law to the contrary, the use of rent surveys shall not be required in determining the amounts of the mobile vouchers or the project-based units; provided further, that any household which is proven to have caused intentional damage to its rental unit in an amount exceeding 2 months of rent during any 1-year period shall be terminated from the program; provided further, that if a mobile voucher's use is or has been discontinued, then the mobile voucher shall be re-assigned within 90 days; provided further, that the department shall pay agencies a base administrative fee for the costs of administering the program; provided further, that notwithstanding any general or special law to the contrary, each household holding a voucher shall pay at least 30 per cent but not more than 40 per cent of its income as rent; provided further, that the department shall establish the amounts of the mobile vouchers and the project-based vouchers so that the appropriation in this item is not exceeded by payments for rental assistance and administration; provided further, that the department shall not enter into commitments which shall cause it to exceed the appropriation set forth in this item; provided further, that the department may impose certain obligations for each participant in the Massachusetts rental voucher program through a 12-month contract which shall be executed by the participant and the department; provided further, that such obligations may include, but shall not be limited to, job training, counseling, household budgeting and education, as defined in regulations promulgated by the department and to the extent these programs are available; provided further, that each participant shall be required to undertake and meet these contractually established obligations as a condition for continued eligibility in the program; provided further, that for continued eligibility, each participant shall execute this 12-month contract on or before September 1, 2014, if the participant's annual eligibility recertification date occurs between June 30, 2014 and September 1, 2014, and otherwise on or before the annual eligibility recertification date; provided further, that any participant who is over the age of 60 years or who is disabled may be exempt from any obligations unsuitable under particular circumstances; provided further, that the department may assist housing authorities at their written request in the immediate implementation of a homeless prevention program utilizing alternative housing resources available to them for low-income families and the elderly by designating participants in the Massachusetts rental voucher program as at risk of displacement by public action through no fault of their own; provided further, that participating local housing authorities

may take all steps necessary to enable them to transfer mobile voucher program participants from the Massachusetts rental voucher program into another housing subsidy program; and provided further, that the department of housing and community development shall strive to avoid a reduction in the value of the Massachusetts rental voucher from its value as of June 30, 2014

ALTERNATIVE HOUSING VOUCHER PROGRAM

7004-9030	For a program of rental assistance for non-elderly persons with disabilities established under chapter 179 of the acts of 1995; provided, that notwithstanding any general or special law to the contrary, rental assistance shall be in the form of mobile vouchers; provided further, that the vouchers shall be in varying amounts and set by the department based on considerations including, but not limited to, household size, composition, household income and geographic location; provided further, that any household which is proven to have caused intentional damage to its rental unit in an amount exceeding 2 months' rent during any 1-year lease period shall be terminated from the program; provided further, that the department shall pay agencies an administrative fee per voucher per month to be determined by the department for the costs of administering the program; provided further, that notwithstanding any general or special law to the contrary, there shall be no maximum percentage applicable to the amount of income paid for rent by each household holding a mobile voucher, but each household shall be required to pay not less than 25 per cent of its net income, as defined in regulations adopted by the department, for units if utilities are not provided by the unit owner or not less than 30 per cent of its income for units if utilities are provided by the unit owner; provided further, that payments for rental assistance may be provided in advance; provided further, that the department shall establish the amounts of the mobile vouchers, so that this appropriation is not exceeded by payments for rental assistance and administration; provided further, that the department shall not enter into commitments which will cause it to exceed this appropriation; provided further, that the amount of a rental assistance voucher payment for an eligible household shall not exceed the rent less the household's minimum rent obligation; provided further, that the word "rent" as used in this item shall mean payments to the landlord or owner of a dwelling unit under a lease or other agreement for a tenant's occupancy of the dwelling unit, but shall not include payments made by the tenant separately for the cost of heat, cooking fuel and electricity; and provided further, that nothing stated in this item shall give rise to or shall be construed as giving rise to enforceable legal rights in any party or an enforceable entitlement to any form of housing	3,450,000

RENTAL SUBSIDY PROGRAM FOR DEPARTMENT OF MENTAL HEALTH CLIENTS

7004-9033	For rental subsidies to eligible clients of the department of mental health; provided, that the department shall establish the subsidy amounts so that payment of the subsidies and any other commitments from this item do not exceed the amount appropriated in this item	4,125,000

RESIDENTIAL ASSISTANCE FOR FAMILIES IN TRANSITION

7004-9316	For a program to provide assistance in addressing obstacles to maintaining or securing housing for families with: (a) a household income not greater than 30 per cent of area median income that are homeless and moving into subsidized or private housing or are at risk of becoming homeless; or (b) a household income greater than 30 per cent but not more than 50 per cent of area median income that are homeless and moving into subsidized or private housing, or are at risk of becoming homeless due to a significant reduction of income or	9,500,000

increased expenses; provided further, that assistance shall be administered by the department through contracts with the regional non-profit housing agencies; provided further, that not less than 90 per cent of the funds shall be provided to households with an income not greater than 30 per cent of area median income, subject to the department's discretion based on data reflecting program demand and usage; provided further, that in distributing 90 per cent of the funds, the department shall prioritize those families most likely to otherwise require shelter services under item 7004-0101; provided further, that the amount of financial assistance provided to a family shall not exceed more than $4,000 in any 12-month period; provided further, that prior to authorizing a residential assistance payment for a family, the administering agency shall make a finding that the payment will enable the family to retain its current housing, obtain new housing or otherwise avoid homelessness; provided further, that in making these findings the agency shall, unless the facts of the case warrant otherwise, apply a presumption that the payment will enable a family to retain its housing, obtain new housing or otherwise avoid homelessness; provided further, that residential assistance payments may be made through direct vendor payments according to standards to be established by the department; provided further, that the agencies shall establish a system for referring families approved for residential assistance payments whom the agencies determine would benefit from these services to existing community-based programs that provide additional housing stabilization supports, including assistance in obtaining housing subsidies and locating alternative housing that is safe and affordable for those families; and provided further, that the program shall be administered under guidelines established by the department

Federal Grant Spending		**209,126,040**
MCKINNEY EMERGENCY SHELTER GRANTS PROGRAM		
4400-0705	For the purposes of a federally funded grant entitled, McKinney Emergency Shelter Grants Program	5,000,000
WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS		
7004-2030	For the purposes of a federally funded grant entitled, Weatherization Assistance for Low Income Persons	5,062,450
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM		
7004-2033	For the purposes of providing advanced funding no later than 30 days after the start of the fiscal year to eligible entities that administer the federal Low Income Home Energy Assistance Program	132,249,600
COMMUNITY SERVICE BLOCK GRANT		
7004-2034	For the purposes of a federally funded grant entitled, Community Service Block Grant	15,742,488
SMALL CITIES COMMUNITY DEVELOPMENT BLOCK GRANT		
7004-3037	For the purposes of a federally funded grant entitled, Small Cities Community Development Block Grant	29,409,455
NEIGHBORHOOD STABILIZATION BLOCK GRANT		

7004-3038	For the purposes of a federally funded grant entitled, Neighborhood Stabilization Block Grant	3,637,228

SECTION 8 NEW CONSTRUCTION PROGRAM

7004-9020	For the purposes of a federally funded grant entitled, Section 8 New Construction Program	6,330,954

HOME INVESTMENT PARTNERSHIPS

7004-9028	For the purposes of a federally funded grant entitled, Home Investment Partnerships	11,693,864

Retained Revenue **2,535,003**

LOW-INCOME HOUSING TAX CREDIT FEE RETAINED REVENUE

7004-9315	The department of housing and community development may expend for the administration and monitoring of the low-income housing tax credit and local administration programs an amount not to exceed $2,535,033 from fees collected under those programs; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	2,535,003

Trust Spending **12,262,588**

ECONOMIC DEVELOPMENT SET ASIDE REVOLVING LOAN AND GRANT FUND

3724-3041 375,000

FEDERAL GRANT ADMINISTRATIVE FUNDS OVERHEAD ACCOUNT

3770-6640 782,000

OLD COLONY PLANNING COUNCIL FUND

3770-6700 112,585

EMPLOYER ASSISTED HOUSING & PLANNING ASSISTANCE TOWARD HOUSING

7004-0006 725,000

SECTION 8 SUBSTANTIAL REHABILITATION ADMINISTRATIVE FEE

7004-2361 333,301

SECTION 8 ADMINISTRATIVE FEE HOUSING VOUCHER

7004-2363	2,799,753
SECTION 8 ADMINISTRATIVE FEE MODERATE REHABILITATION	
7004-2364	114,300
SECTION 8 ADMINISTRATIVE FEE NEW CONSTRUCTION	
7004-2365	531,649
TAX CREDIT ASSISTANCE TAX CREDIT EXCHANGE ASSET MGT FEE TRUST	
7004-2369	179,000
SMART GROWTH HOUSING TRUST	
7004-4500	525,000
MASSACHUSETTS HOME INVESTMENT PARTNERSHIP TRUST	
7004-9026	785,000
AFFORDABLE HOUSING TRUST FUND	
7004-9300	5,000,000

Department of Telecommunications and Cable

The mission of the Department of Telecommunications and Cable is to regulate the telecommunications and cable industries in accordance with statutory obligations imposed by the Commonwealth of Massachusetts and the federal government; to promote competition and protect consumers consistent with the public interest, including investigating and responding to carrier and consumer inquiries and complaints related to telecommunications and cable services; and to provide expert input, as requested by the Administration, to the development of telecommunications-related policies for the Commonwealth.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Telecommunications and Cable	3,031	0	3,030	5,291

http://www.mass.gov/ocabr/government/oca-agencies/dtc-lp/

Budgetary Direct Appropriations		**3,030,603**
DEPARTMENT OF TELECOMMUNICATIONS AND CABLE		
7006-0071	For the operation of the department of telecommunications and cable; provided, that notwithstanding the second sentence of section 7 of chapter 25C of the General Laws, the assessments levied for fiscal year 2015 under	3,030,603

this section shall be made at a rate sufficient to produce 100 per cent of the amount appropriated in this item, and the associated fringe benefits costs for personnel paid from this item

Division of Banks

The mission of the Division of Banks is to advance the public interest with the highest level of integrity and innovation by ensuring a sound, competitive and accessible banking and financial services environment.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Division of Banks	19,040	500	19,539	26,631

http://www.mass.gov/dob

Budgetary Direct Appropriations **16,389,618**

DIVISION OF BANKS

7006-0010 For the operation of the division of banks; provided, that notwithstanding any general or special law to the contrary, the division shall assess 100 per cent of the amount appropriated in this item, and the associated fringe benefits costs for personnel paid from this item, upon financial institutions which the division currently regulates under section 2 of chapter 167 of the General Laws 16,389,618

Retained Revenue **2,650,000**

LOAN ORIGINATOR ADMINISTRATION AND CONSUMER COUNSELING PROGRAM

7006-0011 The division of banks may expend for the costs associated with the licensure of loan originators under chapter 255F of the General Laws an amount not to exceed $2,650,000 from the revenue received from administrative fees associated with licensure fees and from civil administrative penalties under chapter 255F; provided, that funds in this item may be expended as competitive grants for the operation of a pilot program for best lending practices, first-time homeowner counseling for non-traditional loans and 10 or more foreclosure education centers under section 16 of chapter 206 of the acts of 2007; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 2,650,000

Trust Spending **500,000**

CONSUMER BOND CLAIM EXPENDABLE TRUST

7006-0044	500,000

Division of Insurance

The mission of the Division of Insurance is to monitor the solvency of its licensees in order to promote a healthy, responsive and willing marketplace for consumers who purchase insurance products.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Division of Insurance	14,643	3,076	17,719	93,140

http://www.mass.gov/doi

Budgetary Direct Appropriations **14,643,066**

DIVISION OF INSURANCE

7006-0020	For the operation of the division of insurance, including the expenses of the board of appeal on motor vehicle policies and bonds and the associated fringe benefits costs for personnel paid from this item and certain other costs of supervising motor vehicle liability insurance and the expenses of the fraudulent claims board; provided, that the positions of counsel I and counsel II shall not be subject to chapter 31 of the General Laws; provided further, that notwithstanding any general or special law to the contrary, 100 per cent of the amount appropriated in this item, and the associated fringe costs of personnel paid from this item, shall be assessed upon the institutions which the division currently regulates under general or special laws or regulations, except for licensed business entity producers; and provided further, that the assessment shall be in addition to any and all assessments currently assessed upon the institutions	13,543,066

HEALTH CARE ACCESS BUREAU ASSESSMENT

7006-0029	For the operation of the health care access bureau of the division of insurance; provided, that under section 7A of chapter 26 of the General Laws, the full amount appropriated in this item, as well as the associated fringe benefits costs for personnel paid from this item, shall be assessed upon the carriers licensed under chapters 175, 176A, 176B, and 176G of the General Laws	1,100,000

Federal Grant Spending **1,592,951**

HEALTH INSURANCE RATE REVIEW

7006-6001	For the purposes of a federally funded grant entitled, Health Insurance Rate Review	1,592,951

Trust Spending	**1,483,522**
ALLOCATION OF AIB FUNDS TRUST	
7006-0009	202,481
MEDICAL MALPRACTICE ANALYSIS BUREAU	
9222-7500	328,139
WORKERS' COMPENSATION RATING BUREAU TRUST FUND	
9222-7650	717,094
STATE RATING BUREAU MEDICAL MALPRACTICE INSURANCE TRUST	
9222-7900	235,808

Division of Professional Licensure

The mission of the Division of Professional Licensure is to protect the public's health, safety and welfare by licensing qualified individuals who provide services to consumers and by the fair and consistent enforcement of statutes and regulations of its 31 boards of registration and occupational schools.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Division of Professional Licensure	3,200	10,374	13,574	11,192

http://www.mass.gov/dpl

Budgetary Direct Appropriations		**2,609,516**
DIVISION OF PROFESSIONAL LICENSURE		
7006-0040	For the operation and administration of the division of professional licensure; provided, that the division shall at all times employ not less than 2 hearing officers to facilitate the processing of cases pending before the various boards	2,609,516
Retained Revenue		**590,000**
OCCUPATIONAL SCHOOLS OVERSIGHT		
7006-0151	For the division of professional licensure which may expend for the oversight of occupational schools an amount not to exceed $590,000; provided, that revenues in excess of the appropriation that total not more than 25 per cent of total revenues for the fiscal year shall not revert to the General Fund but shall	590,000

be available for expenditure in the subsequent fiscal year without further appropriation; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system

Trust Spending	**10,374,977**
DIVISION OF PROFESSIONAL LICENSURE 50/50 TRUST	
7006-0056	10,274,977
TRU LITIGATION	
7006-0059	100,000

Division of Standards

The primary mission of the Division of Standards is to provide uniformity in the marketplace by enforcing standard accuracy requirements for devices used in the weighing or measuring of any item sold by weight, measure or count.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Division of Standards	2,068	0	2,067	2,617

http://www.mass.gov/standards

Budgetary Direct Appropriations		**1,019,106**
DIVISION OF STANDARDS		
7006-0060	For the operation of the division of standards	858,734
ITEM PRICING INSPECTIONS		
7006-0066	For the support of the division of standards' municipal inspection efforts; provided, that up to 15 per cent of this appropriation may be expended for administrative costs of the division	160,372

Retained Revenue	**1,048,751**
ITEM PRICING INSPECTIONS RETAINED REVENUE	

7006-0065	The division of standards may retain not more than $655,000 in revenue from registration fees and fines that it collects under sections 184B to 184E, inclusive, of chapter 94 of the General Laws and section 56D of chapter 98 of the General Laws to support its enforcement activities under subsection (h) of said section 184D of said chapter 94; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system; and provided further, that notwithstanding said subsection (h) of said section 184D of said chapter 94, the division shall not fund the municipal grant program under said subsection (h) of said section 184D of said chapter 94	655,000

WEIGHTS AND MEASURES LAW ENFORCEMENT FEE RETAINED REVENUE

7006-0067	The division of standards may expend for enforcement of weights and measures laws an amount not to exceed $58,751 from revenues received from item pricing violations collected through municipal inspection efforts and from weights and measures fees and fines collected from cities and towns	58,751

MOTOR VEHICLE REPAIR SHOP LICENSING FEE RETAINED REVENUE

7006-0068	The division of standards may expend an amount not to exceed $335,000 from license fees collected from owners of motor vehicle repair shops	335,000

Massachusetts Marketing Partnership

The Massachusetts Marketing Partnership (MMP) is comprised of the Massachusetts Office of Travel and Tourism and the Massachusetts International Trade Office. The Office of Travel and Tourism promotes Massachusetts as a friendly, family-oriented leisure travel destination set in the midst of rich historical and cultural tradition and administers financial assistance to Local Tourist Councils. The International Trade Office focuses on expanding the Massachusetts economy by marketing the state's business internationally, through focused export promotion, attracting foreign companies to invest in Massachusetts and handling protocol as it relates to trade and investment.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Massachusetts Marketing Partnership	16,010	652	16,662	0

Budgetary Direct Appropriations		**16,010,416**

MASSACHUSETTS OFFICE OF TRAVEL AND TOURISM

7008-0900	For the operation and administration of the office of travel and tourism; provided, that the office shall be the official and lead agency to facilitate and attract major sports events and championships in the commonwealth; provided further, that the office shall be the official and lead agency to facilitate motion picture production and development within the	13,269,946

	commonwealth; and provided further, that the office may expend funds from this item for high performing regional tourism councils in accordance with item 7008-1000	
LOCAL TOURIST COUNCILS FINANCIAL ASSISTANCE		
7008-1000	For assistance to regional tourist councils under section 14 of chapter 23A of the General Laws; provided, that notwithstanding any general or special law or rule or regulation to the contrary, each of the councils may expend an amount not to exceed 20 per cent of the funds appropriated in this item for the cost of administrative services	2,000,000
MASSACHUSETTS INTERNATIONAL TRADE COUNCIL		
7008-1300	For the operation of the Massachusetts International Trade Office	740,469
Federal Grant Spending		**600,000**
STATE TRADE AND EXPORT PROMOTION JOBS		
7008-9020	For the purposes of a federally funded grant entitled, State Trade and Export Promotion Jobs	600,000
Trust Spending		**52,078**
ANNUAL GOVERNOR'S TOURISM CONFERENCE		
7008-0501		7,500
MA MARKETING PARTNERSHIP INTERNATIONAL TRADE RELATED PROGRAM		
7008-1050		5,000
DOMESTIC MARKETING EXPENDABLE TRUST		
7008-9012		19,578
MASSACHUSETTS INTERNATIONAL TRADE AND INVESTMENT EXPENDABLE		
7008-9019		20,000

Office of Consumer Affairs and Business Regulation

The mission of the Massachusetts Office of Consumer Affairs and Business Regulation (OCABR) is to protect Massachusetts consumers through advocacy, education and ensuring fair and honest business practices among the companies and licensees within our regulatory jurisdiction.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of Consumer Affairs and Business Regulation	1,535	414	1,949	1,350

http://www.mass.gov/oca

Budgetary Direct Appropriations **1,034,736**

OFFICE OF CONSUMER AFFAIRS AND BUSINESS REGULATION

7006-0000 For the operation of the office of consumer affairs and business regulation, including the expenses of an administrative services unit 1,034,736

Retained Revenue **500,000**

HOME IMPROVEMENT CONTRACTORS RETAINED REVENUE

7006-0043 The office of consumer affairs may expend for the administration and enforcement of the home improvement contractor program an amount not to exceed $500,000 from the revenue collected from fees for the registration and renewal of home improvement contractor registrations under section 11 of chapter 142A of the General Laws; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 500,000

Trust Spending **414,860**

GIFTS AND DONATIONS

9200-0140 114,820

RESIDENTIAL CONTRACTORS GUARANTY FUND

9200-0300 300,040

Office of the Secretary of Housing and Economic Development

The Executive Office of Housing and Economic Development (EOHED) coordinates policies and programs across the Massachusetts Office of Business Development, the Office of Consumer Affairs and Business Regulation and the Department of Housing and Community Development. The mission of EOHED and its agencies is to enhance the quality of life of Massachusetts residents by expanding affordable housing opportunities and stimulating job growth in all regions of the Commonwealth. EOHED strives to create a positive climate for both commercial and residential development, while at the same time promoting principles of smart growth. Additionally, EOHED seeks to protect consumers through a reasonable regulatory approach to critical business areas such as banking, insurance and telecommunications.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Secretary of Housing and Economic Development	9,780	3,805	13,585	0

http://www.mass.gov/econ

Budgetary Direct Appropriations		**9,780,422**
EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT		
7002-0010	For the operation of the office of the secretary of housing and economic development including the operation of the Massachusetts permit regulatory office and the operation of the office of the wireless and broadband affairs director; provided, that agencies within the executive office may, with the prior approval of the secretary, streamline and improve administrative operations through interdepartmental service agreements	1,287,712
HOUSING AND ECONOMIC DEVELOPMENT IT COSTS		
7002-0017	For the provision of information technology services within the executive office of housing and economic development	3,252,723
WORKFORCE DEVELOPMENT GRANT		
7002-0020	For a precision manufacturing pilot program that provides training to unemployed and underemployed individuals, including veterans; provided, that the program shall be administered by the executive office of housing and economic development	1,889,987
MASSACHUSETTS TECHNOLOGY COLLABORATIVE		
7002-0032	For the Massachusetts Technology Collaborative	3,000,000
MILITARY BASE PROMOTION		
7002-0035	For a reserve to support the commonwealth's defense sector initiatives; provided, that the executive office may allocate funds to Massachusetts development and finance agency for this purpose	350,000

Intragovernmental Service Fund		**2,524,864**
CHARGEBACK FOR HOUSING AND ECONOMIC DEVELOPMENT IT COSTS		
7002-0018	For the cost of information technology services provided to agencies of the executive office of housing and economic development Intragovernmental Service Fund ... 100%	2,524,864

Trust Spending	**1,280,584**
STATE SMALL BUSINESS CREDIT INITIATIVE	
7002-9304	1,270,584
HOUSING AND ECONCOMIC DEVELOPMENT EXPENDABLE TRUST	
7004-9303	10,000

Independents

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Barnstable Sheriffs Department	27,354	148	27,502	325
Berkshire District Attorney	4,097	206	4,303	0
Berkshire Sheriffs Department	16,876	0	16,875	853
Board of Library Commissioners	22,735	3,274	26,010	2
Bristol District Attorney	8,280	1,280	9,560	0
Bristol Sheriffs Department	44,973	0	44,972	6,000
Cape and Islands District Attorney	4,179	100	4,279	0
Center for Health Information and Analysis	31,468	1,971	33,439	37,137
Commission on the Status of Women	73	8	80	0
Disabled Persons Protection Commission	2,461	0	2,460	0
District Attorneys Association	3,241	9	3,250	0
Dukes Sheriffs Department	2,893	0	2,893	0
Eastern District Attorney	9,534	425	9,958	0
Essex Sheriffs Department	52,504	0	52,503	2,047
Executive Office	6,204	0	6,204	0
Franklin Sheriffs Department	13,968	0	13,968	2,984
Hampden District Attorney	8,941	453	9,394	0
Hampden Sheriffs Department	76,750	0	76,749	3,936
Hampshire Sheriffs Department	13,520	0	13,519	299
Massachusetts Commission Against Discrimination	4,879	0	4,878	2,258
Massachusetts Cultural Council	9,592	1,111	10,702	2

Massachusetts Sheriffs Association	379	0	378	0
Middle District Attorney	10,294	329	10,624	0
Middlesex Sheriffs Department	69,200	0	69,200	1,099
Nantucket Sheriffs Department	748	0	747	0
Norfolk District Attorney	9,239	98	9,337	0
Norfolk Sheriffs Department	30,795	259	31,054	1,000
Northern District Attorney	15,228	257	15,485	0
Northwestern District Attorney	5,653	103	5,756	0
Office of Campaign and Political Finance	1,436	0	1,436	172
Office of the Attorney General	41,925	1,779	43,704	54,169
Office of the Inspector General	3,479	0	3,478	650
Office of the State Auditor	18,102	0	18,102	0
Office of the State Comptroller	15,514	52,826	68,340	11,513
Office of the Treasurer and Receiver-General	2,325,297	3,599,869	5,925,166	102,898
Plymouth District Attorney	8,077	0	8,077	0
Plymouth Sheriffs Department	54,087	0	54,087	16,000
Secretary of the Commonwealth	45,336	5,966	51,302	255,286
State Ethics Commission	1,960	0	1,960	91
State Lottery Commission	94,380	0	94,380	0
Suffolk District Attorney	17,591	140	17,731	0
Suffolk Sheriffs Department	106,427	0	106,426	9,000
Victim and Witness Assistance Board	1,407	421	1,828	0
Water Pollution Abatement	63,143	0	63,143	0
Worcester Sheriffs Department	42,484	0	42,484	0
TOTAL	3,346,704	3,671,032	7,017,723	507,721

Historical Employment Levels

Department	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
Barnstable Sheriffs Department	319	325	326	337	337
Berkshire District Attorney	46	50	49	51	51
Berkshire Sheriffs Department	196	191	200	218	224
Board of Library Commissioners	10	10	10	11	11
Bristol District Attorney	111	111	124	124	124
Bristol Sheriffs Department	521	523	549	572	572
Cape and Islands District Attorney	54	54	55	55	56
Center for Health Information and Analysis	84	81	94	168	168
Commission on the Status of Women	1	1	1	1	1
Disabled Persons Protection Commission	28	28	26	28	28
District Attorneys Association	10	10	11	11	11
Dukes Sheriffs Department	43	44	47	48	48
Eastern District Attorney	149	155	153	159	159
Essex Sheriffs Department	514	493	531	541	528
Executive Office	76	69	68	64	64
Franklin Sheriffs Department	154	166	171	172	172
Hampden District Attorney	120	119	127	132	126
Hampden Sheriffs Department	864	845	850	857	898
Hampshire Sheriffs Department	164	158	163	166	166
Massachusetts Commission Against Discrimination	65	65	57	66	66
Massachusetts Cultural Council	25	25	25	25	25
Massachusetts Sheriffs Association	3	3	3	3	3
Middle District Attorney	152	156	154	153	164
Middlesex Sheriffs Department	643	660	692	680	680
Nantucket Sheriffs Department	3	3	3	3	3
Norfolk District Attorney	116	119	127	129	131
Norfolk Sheriffs Department	307	293	303	302	332
Northern District Attorney	214	231	241	242	242
Northwestern District Attorney	71	72	77	76	76
Office of Campaign and Political Finance	14	17	17	19	19
Office of the Attorney General	469	475	483	491	491
Office of the Inspector General	33	38	48	59	59
Office of the State Auditor	214	226	221	215	215
Office of the State Comptroller	85	80	84	88	88
Office of the Treasurer and Receiver-General	118	125	133	136	136
Plymouth District Attorney	112	124	132	139	139
Plymouth Sheriffs Department	545	539	574	581	581
Secretary of the Commonwealth	516	511	513	515	515
State Ethics Commission	22	23	24	24	25
State Lottery Commission	403	405	394	396	396
Suffolk District Attorney	232	248	241	255	262
Suffolk Sheriffs Department	1,022	987	962	970	970
Victim and Witness Assistance Board	8	7	11	11	11

Worcester Sheriffs Department	540	504	506	482	482
TOTAL	9,398	9,373	9,577	9,774	9,854

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

Barnstable Sheriffs Department

The mission of the Barnstable County Sheriff's Department is to improve the quality of life on Cape Cod by protecting the public from criminal offenders through operating a safe, secure and rehabilitative correctional facility; and assisting municipal governments and local agencies through specialized public safety services.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Barnstable Sheriffs Department	27,354	148	27,502	325

http://www.bsheriff.net/

Budgetary Direct Appropriations **27,104,299**

BARNSTABLE SHERIFF'S DEPARTMENT

8910-8200	For the operation of the Barnstable sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction	27,104,299

Federal Grant Spending **148,420**

SECOND CHANCE ACT - SHERIFF DEPARTMENT BARNSTABLE

8910-8217	For the purposes of a federally funded grant entitled, Second Chance Act - Sheriff Department Barnstable	145,739

FEDERAL BULLET PROOF VEST PROGRAM

8910-8219	For the purposes of a federally funded grant entitled, Federal Bullet Proof Vest Program	2,681

Retained Revenue **250,000**

BARNSTABLE SHERIFF FEDERAL REIMBURSEMENT RETAINED REVENUE

8910-8210	The Barnstable sheriff's department may expend for the operation of the department an amount not to exceed $250,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	250,000

Berkshire District Attorney

The Berkshire District Attorney's Office is charged with the mission of prosecuting criminal offenses in Berkshire County in a fair and efficient manner. The office is required to provide staffing, equipment and services to the citizens of Berkshire County and the Commonwealth of Massachusetts to meet that objective.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Berkshire District Attorney	4,097	206	4,303	0

http://www.mass.gov/berkshireda

Budgetary Direct Appropriations **4,097,016**

BERKSHIRE DISTRICT ATTORNEY

0340-1100	For the operation of the Berkshire district attorney's office	3,877,587

BERKSHIRE DA STATE POLICE OVERTIME

0340-1198	For the overtime costs of state police officers assigned to the Berkshire district attorney's office	219,429

Trust Spending **206,554**

INSURANCE FRAUD PROSECUTION TRUST

0340-0123	22,510

STATE DRUG FORFEITURE FUNDS

0340-1114	106,433

FEDERAL DRUG FORFEITURE FUNDS

0340-1115	77,611

Berkshire Sheriffs Department

The primary mission of the Berkshire County Sheriff's Department is to protect the public from criminal offenders by operating a safe, secure and progressive correctional facility while committing to crime prevention awareness in the community. We accomplish our mission by maintaining a safe, secure direct supervision correctional facility while upholding all national standards, laws and judicial decisions; exploring innovative and cost effective community correction alternatives to incarceration that ensures the efficiency of the Berkshire County Sheriff's Department; pursuing the fair and equitable treatment of inmates while respecting the rights and dignity of all persons; creating a just and fair environment that encourages positive behavior from criminal offenders; and seeking the highest level of professionalism, through support, motivation and training for all employees with accountability to the public we serve.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Berkshire Sheriffs Department	16,876	0	16,875	853

www.bcsoma.org

Budgetary Direct Appropriations **16,058,779**

BERKSHIRE SHERIFF'S DEPARTMENT

8910-0145	For the operation of the Berkshire sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction	16,058,779

Retained Revenue **816,911**

DISPATCH CENTER RETAINED REVENUE

8910-0445	For the Berkshire sheriff's department, which may expend for the operation of the department an amount not to exceed $250,000 from revenues generated from the operation of the Berkshire county communication center's 911 dispatch operations and other law enforcement related activities; provided, that all expenditures from this item shall be subject to chapter 29 of the General Laws and recorded on the Massachusetts management accounting and reporting system	250,000

PITTSFIELD SCHOOLS RETAINED REVENUE

8910-0446	For the Berkshire sheriff's department, which may expend an amount not to	566,911

exceed $566,911 from revenues collected from the city of Pittsfield public school system; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the sheriff's office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system; and provided further, that expenditures from this item shall be subject to chapter 29 of the General Laws and recorded on the Massachusetts management accounting and reporting system

Board of Library Commissioners

The Massachusetts Board of Library Commissioners is the agency of state government with the statutory authority and responsibility to organize, develop, coordinate and improve library services throughout the Commonwealth. The Board also strives to provide every resident of the Commonwealth with full and equal access to library information resources regardless of geographic location, social or economic status, age, level of physical or intellectual ability or cultural background.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Board of Library Commissioners	22,735	3,274	26,010	2

http://www.mass.gov/mblc

Budgetary Direct Appropriations **22,735,499**

BOARD OF LIBRARY COMMISSIONERS

7000-9101 For the operation of the board of library commissioners 1,120,047

REGIONAL LIBRARIES LOCAL AID

7000-9401 For state aid to regional public libraries; provided, that the board of library commissioners may provide quarterly advances of funds for purposes under clauses (1) and (3) of section 19C of chapter 78 of the General Laws, as it considers proper, to regional public library systems throughout each fiscal year, in compliance with the office of the comptroller's regulations on state grants; provided further, that notwithstanding any general or special law to the contrary, in calculating the fiscal year 2015 distribution of funds appropriated in this item, the board of library commissioners shall employ population figures used to calculate the fiscal year 2014 distribution; provided further, that the board shall provide funds for the continued operation of a single regional library system to serve the different geographic regions of the commonwealth and requiring that physical locations be maintained in both eastern and western Massachusetts to serve the residents of those regions; and provided further, that notwithstanding any general or special law to the contrary, the library of the commonwealth shall receive not less than 39.4 cents for each resident of the commonwealth 9,723,978

TALKING BOOK PROGRAM WORCESTER

7000-9402	For the Talking Book Library Program at the Worcester public library	446,828

TALKING BOOK PROGRAM WATERTOWN

7000-9406	For the operation of a statewide Braille and Talking Book Program in Watertown, including the operation of the machine-lending agency	2,516,693

PUBLIC LIBRARIES LOCAL AID

7000-9501	For aid to public libraries; provided, that notwithstanding any general or special law to the contrary, no city or town shall receive any funds from this item in any fiscal year when the appropriation of the city or town for free public library services is below an amount equal to 102.5 per cent of the average of the appropriations for free public library service for the 3 fiscal years immediately preceding; provided further, that notwithstanding any general or special law to the contrary, the board of library commissioners may grant waivers in excess of the waiver limit set forth in the second paragraph of section 19A of chapter 78 of the General Laws in fiscal year 2015 for a period of not more than 1 year; provided further, that notwithstanding any general or special law to the contrary, of the amount by which this item exceeds the amount appropriated in chapter 194 of the acts of 1998, funds shall be distributed under the guidelines of the municipal equalization grant program and under the guidelines for the library incentive grant program and under the guidelines for the nonresident circulation offset program; and provided further, that notwithstanding any general or special law to the contrary, any payment made to a city or town from this item shall be deposited with the treasurer of the city or town and held in a separate account and shall be expended by the public library of the city or town without further appropriation	6,960,130

LIBRARY TECHNOLOGY AND AUTOMATED RESOURCE - SHARING NETWORKS

7000-9506	For statewide library technology and resource-sharing programs	1,967,823

Federal Grant Spending	**3,219,654**

FEDERAL RESERVE - TITLE I

7000-9700	For the purposes of a federally funded grant entitled, Federal Reserve - Title I	157,554

LIBRARY SERVICES TECHNOLOGY ACT

7000-9702	For the purposes of a federally funded grant entitled, Library Services Technology Act	3,062,100

Trust Spending	**54,905**

BILL AND MELINDA GATES FOUNDATION TRUST

7000-9407	54,905

Bristol District Attorney

The Bristol District Attorney's Office has a proud tradition of protecting and serving the people of Bristol County through tough, fair prosecutions and proactive, progressive prevention and intervention programs. Their mission is to protect and serve the public, fight for victims and speak for those who otherwise would have no voice. It is a mission the office pursues with vigor, passion and diligence.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Bristol District Attorney	8,280	1,280	9,560	0

www.bristolda.com

Budgetary Direct Appropriations		**8,279,752**
BRISTOL DISTRICT ATTORNEY		
0340-0900	For the operation of the Bristol district attorney's office	7,946,908
BRISTOL DA STATE POLICE OVERTIME		
0340-0998	For the overtime costs of state police officers assigned to the Bristol district attorney's office	332,844

Trust Spending	**1,280,441**
STATE DRUG FORFEITURE FUNDS	
0340-0914	1,091,657
FEDERAL DRUG FORFEITURE FUNDS	
0340-0915	79,672
BRI INSURANCE FRAUD PROSECUTION TRUST	
0340-0918	109,112

Bristol Sheriffs Department

The Bristol Sheriff's Department is an organization of public safety professionals responsible for custodial care and rehabilitation of inmates. The Sheriff's Department works in partnership with law enforcement agencies, government entities and community groups, lending resources to train, educate and respond to the safety concerns of our communities.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Bristol Sheriffs Department	44,973	0	44,972	6,000

www.bcso-ma.us

Budgetary Direct Appropriations **38,972,896**

BRISTOL SHERIFF DEPARTMENT

8910-8300	For the operation of the Bristol sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction	38,972,896

Retained Revenue **6,000,000**

BRISTOL SHERIFF DEPARTMENT FEDERAL INMATE

8910-8310	For the Bristol sheriff's department, which may expend for the operation of the department an amount not to exceed $6,000,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	6,000,000

Cape and Islands District Attorney

The mission of the Cape and Islands District Attorney's Office is to investigate and prosecute criminal cases in the Juvenile Court, District Court, Superior Court, Appeals Court and Supreme Judicial Court on behalf of the Commonwealth and the people of Barnstable, Nantucket and Dukes Counties.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue

Cape and Islands District Attorney	4,179	100	4,279	0

http://www.mass.gov/da/cape

Budgetary Direct Appropriations **4,179,040**

CAPE AND ISLANDS DISTRICT ATTORNEY

0340-1000 For the operation of the Cape and Islands district attorney's office 3,900,305

CAPE AND ISLANDS DA STATE POLICE

0340-1098 For the overtime costs of state police officers assigned to the Cape and Islands district attorney's office 278,735

Trust Spending **100,000**

STATE DRUG FORFEITURE FUNDS

0340-1014 100,000

Center for Health Information and Analysis

The mission of the Center for Health Information and Analysis (CHIA) is to monitor the Massachusetts health care system and to provide reliable information and meaningful analysis for those seeking to improve health care quality, affordability, access, and outcomes.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Center for Health Information and Analysis	31,468	1,971	33,439	37,137

http://www.mass.gov/chia

Budgetary Direct Appropriations **27,467,859**

CENTER FOR HEALTH INFORMATION AND ANALYSIS

4100-0060 For the operation of the center for health information and analysis established in chapter 12C of the General Laws; provided, that notwithstanding any general or special law to the contrary, the estimated expenses of the center shall be assessed in the manner prescribed by section 7 of said chapter 12C 27,467,859

Retained Revenue **4,000,000**

ALL PAYER CLAIMS DATABASE RETAINED REVENUE

4100-0061	For the center for health information and analysis, which may expend for the development, operations and maintenance of an all payer claims database, an amount not to exceed $4,000,000 from amounts paid to the center for any and all fees paid for health data information and from any federal financial participation associated with the collection and administration of health care claims data; provided, that notwithstanding any general or special law to the contrary, and for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the center may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	4,000,000

Trust Spending **1,971,494**

HEALTH INSURANCE EXCHANGE RISK ADJUSTMENT PROJECT

4100-1085	1,971,494

Commission on the Status of Women

The Commission on the Status of Women exists to provide a permanent, effective voice for women across Massachusetts. The purpose of the Commission is to advance women toward full equality in all areas of life and to promote rights and opportunities for all women.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Commission on the Status of Women	73	8	80	0

http://www.mass.gov/women

Budgetary Direct Appropriations **72,930**

COMMISSION ON THE STATUS OF WOMEN

0950-0000	For the operation of the commission on the status of women	72,930

Trust Spending **8,049**

COMMISSION ON THE STATUS OF WOMEN TRUST

0950-0001	8,049

Disabled Persons Protection Commission

The Disabled Persons Protection Commission is an independent state agency which exists to protect adults with disabilities from abusive acts and omissions of their caregivers through investigation, oversight, public awareness and prevention.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Disabled Persons Protection Commission	2,461	0	2,460	0

http://www.mass.gov/dppc

Budgetary Direct Appropriations **2,460,921**

DISABLED PERSONS PROTECTION COMMISSION

1107-2501	For the operation of the disabled persons protection commission	2,460,921

District Attorneys Association

The Massachusetts District Attorneys' Association (MDAA) is an independent state agency whose mission is to provide uniform technology services, training and policy development for the eleven elected district attorneys (DAs) and their collective staffs of approximately 1,700 attorneys, advocates and support staff.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
District Attorneys Association	3,241	9	3,250	0

http://www.mass.gov/mdaa

Budgetary Direct Appropriations **3,240,637**

DISTRICT ATTORNEYS ASSOCIATION

0340-2100	For the operation of the Massachusetts district attorneys' association	1,897,206

DISTRICT ATTORNEYS WIDE AREA NETWORK

0340-8908	For the costs associated with maintaining the Massachusetts district attorneys' association's wide area network	1,343,432

Trust Spending **9,449**

DISTRICT ATTORNEYS DUES

0340-2105	9,449

Dukes Sheriffs Department

The mission of the Dukes Sheriff's Department is to operate a safe, secure, rehabiliative correctional facility and a regionalized E911 communication center. The Sherriff's Department works with local and state agencies through specialized services. The professional men and women of the Dukes County Sheriff's Department consistently strive to improve the quality of life in our community.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Dukes Sheriffs Department	2,893	0	2,893	0

www.dukescounty.org/Pages/DukesCountyMA_Sheriff/index

Budgetary Direct Appropriations **2,893,447**

DUKES SHERIFF'S DEPARTMENT

8910-8400	For the operation of the Dukes sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction	2,893,447

Eastern District Attorney

The Eastern District Attorney's Office represents the Commonwealth in criminal prosecutions that arise within its district. This office provides victim and witness services related to these criminal cases. In addition, this office has the authority to seek the forfeiture of assets related to criminal cases. Finally, within its district this office has the enforcement power related to certain nuisance actions.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Eastern District Attorney	9,534	425	9,958	0

http://www.mass.gov/essexda

Budgetary Direct Appropriations		**9,533,584**
EASTERN (ESSEX) DISTRICT ATTORNEY		
0340-0300	For the operation of the Eastern district attorney's office	9,029,233
EASTERN DA STATE POLICE OT		
0340-0398	For the overtime costs of state police officers assigned to the Eastern district attorney's office	504,351
Trust Spending		**425,059**
CONFERENCE REGISTRATION FEES		
0340-0312		6,798
FEDERAL DRUG FORFEITURE FUNDS		
0340-0313		345,967
STATE DRUG FORFEITURE FUNDS		
0340-0314		72,294

Essex Sheriffs Department

The Essex County Sheriff's Department's top priority is to protect residents in the region from criminal offenders. This is accomplished by housing inmates in a secure and fair manner; providing rehabilitation and academic training to offenders while they are incarcerated so they will not repeat their mistakes once they are released; practicing correctional polices that comply with all local, state and federal laws; using innovative correctional approaches that are in accord with the Essex County Sheriff's Department's top mission; and informing and educating the public about the department through the media, tours of the facility and public appearances by the Sheriff, administrators, K-9 Unit and uniformed personnel.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Essex Sheriffs Department	52,504	0	52,503	2,047

http://www.mass.gov/eccf

Budgetary Direct Appropriations **50,503,975**

ESSEX SHERIFF'S DEPARTMENT

8910-0619	For the operation of the Essex sheriff's office; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction	50,503,975

Retained Revenue **2,000,000**

REIMBURSEMENT FROM HOUSING FEDERAL INMATES RETAINED REVENUE

8910-6619	For the Essex sheriff's department, which may expend for the operation of the department an amount not to exceed $2,000,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	2,000,000

Executive Office

The mission of the Executive Office is to provide fiscally responsible and efficient management of the operations of the Executive Branch of state government. The Governor's Office develops and implements policies that best positions the Massachusetts economy for economic recovery, provides for the health and welfare of its residents, offers a world-class education to our children, protects against threats to public safety and the environment and ensures the fiscal stability of all 351 cities and towns of the Commonwealth. The Governor's Office coordinates the activities of all Executive Branch agencies through the cabinet secretaries and communicates to the General Court and the general public the aims, objectives and accomplishments of the Administration. The Office develops, oversees and guides key administration initiatives through to completion.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Executive Office	6,204	0	6,204	0

www.mass.gov/gov

Budgetary Direct Appropriations **6,204,390**

OFFICE OF THE GOVERNOR

0411-1000	For the operation of the offices of the governor, the lieutenant governor and the governor's council; provided, that the amount appropriated in this item may be used at the discretion of the governor for the payment of extraordinary expenses not otherwise provided for and for transfer to appropriation accounts where the amounts otherwise available may be insufficient	5,704,390

OFFICE OF THE CHILD ADVOCATE

0411-1005	For the operation of the office of the child advocate	500,000

Franklin Sheriffs Department

The primary mission of the Franklin Sheriff's Office is the protection of the public. The philosophy of the Sheriff's Office is to protect the public by operating the Franklin County Jail and House of Correction and providing public safety services to the citizens of Franklin County.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Franklin Sheriffs Department	13,968	0	13,968	2,984

www.fcso-ma.us

Budgetary Direct Appropriations **11,018,234**

FRANKLIN SHERIFF'S DEPARTMENT

8910-0108	For the operation of the Franklin sheriff's office; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction	11,018,234

Retained Revenue **2,950,000**

REIMBURSEMENT FROM HOUSING FEDERAL INMATES RETAINED REVENUE

8910-0188	For the Franklin sheriff's department, which may expend for the operation of the department an amount not to exceed $2,500,000 from any state or federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	2,500,000

FRANKLIN SHERIFF'S DEPARTMENT FEDERAL TRANSPORT

8910-0288	For the Franklin Sheriff's office, which may expend for the operation of the office an amount not to exceed $450,000 from revenues received from federal reimbursements for transportation of federal detainees; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	450,000

Hampden District Attorney

The District Attorney is elected by the citizens of Hampden County to represent them in the prosecution of criminal cases and on a broad spectrum of societal interests. The mission of the District Attorney is to seek justice, to promote public safety to identify and mitigate where possible, the social and economic causes that lead to an increase in crime, and to collaborate with law enforcement agencies and social agencies to enhance juvenile interention and crime prevention.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Hampden District Attorney	8,941	453	9,394	0

http://hampdenda.com/index.html

Budgetary Direct Appropriations **8,941,160**

HAMPDEN DISTRICT ATTORNEY

0340-0500	For the operation of the Hampden district attorney's office	8,594,463

HAMPDEN DISTRICT ATTORNEY STATE POLICE OVERTIME

0340-0598	For the overtime costs of state police officers assigned to the Hampden district attorney's office	346,697

Trust Spending **453,361**

STATE DRUG FORFEITURE FUNDS	
0340-0514	370,000
FEDERAL DRUG FORFEITURE FUNDS	
0340-0516	50,000
INSURANCE FRAUD PROSECUTION	
0340-0545	28,361
ORGANIZED CRIME UNIT	
0340-0570	5,000

Hampden Sheriffs Department

The mission of the Hampden County Sheriff's Department is to empower offenders to reclaim their liberty through informed and responsible choices. This mission is accomplished through a professional, well-trained and dedicated staff committed to the goals of the facility. The continuum of care, from entry to post-release, is designed to promote successful offender re-entry as socially and civically responsible citizens.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Hampden Sheriffs Department	76,750	0	76,749	3,936

http://www.hcsdmass.org/

Budgetary Direct Appropriations		**73,109,541**
HAMPDEN SHERIFF'S DEPARTMENT		
8910-0102	For the operation of the Hampden sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction	69,489,154
HAMPDEN SHERIFF REGIONAL MENTAL HEALTH STAB UNIT		

8910-1010	For the operations of a regional behavioral evaluation and stabilization unit to provide forensic mental health services within existing physical facilities for incarcerated persons in the care of correctional facilities in the commonwealth; provided, that the unit shall be located in Hampden county to serve the needs of incarcerated persons in the care of Berkshire, Franklin, Hampden, Hampshire and Worcester counties; provided further, that the services of the units shall be made available to incarcerated persons in the care of the department of correction; provided further, that the sheriff, in conjunction with the department of correction and the Massachusetts sheriffs' association, shall prepare a report that shall include, but not be limited to: (a) the number of incarcerated persons in facilities located in counties that were provided services in each unit; (b) the number of incarcerated persons in department of correction facilities that were provided services in each unit; (c) the alleviation in caseload at Bridgewater state hospital associated with fewer incarcerated persons in the care of counties being attended to at the hospital; and (d) the estimated and projected cost-savings in fiscal year 2015 to the sheriff offices and the department of correction associated with the regional units; provided further, that the report shall be submitted to the executive office for administration and finance and the house and senate committees on ways and means not later than March 15, 2015; and provided further, that the department of mental health shall maintain monitoring and quality review functions of the unit	896,387
HAMPDEN SHERIFF INMATE TRANSFERS		
8910-1020	For costs related to department of correction inmates with less than 2 years of their sentence remaining who have been transferred to the Hampden sheriff's department	412,000
WESTERN MASS REGIONAL WOMEN S CORRECTION		
8910-1030	For the operation of the Western Massachusetts Regional Women's Correctional Center	2,312,000
Retained Revenue		**3,640,332**
PRISON INDUSTRIES RETAINED REVENUE		
8910-1000	The Hampden sheriff's department may expend for prison industries programs an amount not to exceed $2,990,332 from revenues collected from the sale of prison industries products; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	2,990,332
REIMBURSEMENT FROM HOUSING FEDERAL INMATES RETAINED REVENUE		
8910-2222	For the Hampden sheriff's office, which may expend for the operation of the office an amount not to exceed $650,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as	650,000

reported in the state accounting system

Hampshire Sheriffs Department

The primary mission of the Hampshire Sheriff's Department is to protect society from criminal offenders by safely and humanely housing inmates at the least restrictive security level that is practical and still protects the public.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Hampshire Sheriffs Department	13,520	0	13,519	299

http://www.hampshiresheriffs.com/

Budgetary Direct Appropriations **13,269,940**

HAMPSHIRE SHERIFF'S DEPARTMENT

8910-0110 For the operation of the Hampshire sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 13,269,940

Retained Revenue **250,000**

HAMPSHIRE REGIONAL LOCKUP RETAINED REVENUE

8910-1112 For the Hampshire sheriff's office, which may expend for the operation of the Hampshire county regional lockup at the Hampshire county jail an amount not to exceed $200,000 in revenue; provided, that the sheriff shall enter into agreements to provide detention services to various law enforcement agencies and municipalities, and shall determine and collect fees for those detentions from the law enforcement agencies and municipalities 200,000

HAMPSHIRE SHERIFFS FEDERAL INMATE REIMBURSEMENT RETAINED REV

8910-1127 For the Hampshire Sheriff's office, which may expend for the operation of the office an amount not to exceed $50,000 from revenues received from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the 50,000

department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system

Massachusetts Commission Against Discrimination

The Massachusetts Commission Against Discrimination's (MCAD) mission is to address issues of discrimination and ensure equality of opportunity by enforcing the Commonwealth's anti-discrimination laws in employment, housing, public accommodations, credit, lending and education.

The Commission works to eliminate discrimination and advance the civil rights of the people of the Commonwealth of Massachusetts through law enforcement (filing of complaints, investigations, mediations and conciliations, prosecution, adjudication and litigation) and outreach (training sessions, public education and testing programs).

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Massachusetts Commission Against Discrimination	4,879	0	4,878	2,258

http://www.mass.gov/mcad

Budgetary Direct Appropriations **2,619,602**

MASSACHUSETTS COMMISSION AGAINST DISCRIMINATION

0940-0100	For the operation of the Massachusetts commission against discrimination; provided, that all positions except clerical shall be exempt from chapter 31 of the General Laws; provided further, that the commission shall pursue the highest allowable rate of federal reimbursement; and provided further, that the commission shall work with the office of access and opportunity and the office of diversity and equal opportunity to design and deliver training to executive branch staff	2,619,602

Retained Revenue **2,258,910**

FEES AND FEDERAL REIMBURSEMENT RETAINED REVENUE

0940-0101	The Massachusetts commission against discrimination may expend not more than $2,118,910 rom revenues from fees and federal reimbursements received in fiscal year 2015 and prior fiscal years for the purposes of the United States Department of Housing and Urban Development fair housing type 1 program and the equal opportunity resolution contract program; provided, that notwithstanding any general or special law to the contrary, for the purposes of accommodating discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	2,118,910

DISCRIMINATION PREVENTION PROGRAM RETAINED REVENUE

0940-0102	The Massachusetts commission against discrimination may expend for the operation of the discrimination prevention certification program an amount not to exceed $140,000 from revenues collected from fees charged for the training and certification of diversity trainers	140,000

Massachusetts Cultural Council

The Massachusetts Cultural Council promotes excellence, access, education and diversity in the arts, humanities and interpretive sciences to improve the quality of life for all Massachusetts residents and contribute to the economic vitality of our communities. The Massachusetts Cultural Council is committed to building a central place for the arts, sciences and humanities in the everyday lives of communities across the Commonwealth through a combination of grant programs, partnerships and services for non-profit cultural organizations, schools, communities and individual artists.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Massachusetts Cultural Council	9,592	1,111	10,702	2

http://www.mass.gov/mcc

Budgetary Direct Appropriations **9,591,595**

MASSACHUSETTS CULTURAL COUNCIL

0640-0300	For the operation of the Massachusetts cultural council, including grants to or contracts with public and non-public entities; provided, that notwithstanding any general or special law to the contrary, the council may expend the amount appropriated in this item for the purposes of the council under sections 52 to 58A, inclusive, of chapter 10 of the General Laws in the amounts and at the times as the council may determine under said section 54 of said chapter 10; provided further, that an amount equal to 25 per cent of this appropriation shall be transferred quarterly from the Arts Lottery Fund to the General Fund; provided further, that any funds expended from this item for the benefit of school children shall be expended under uniform terms and conditions for all Massachusetts school children; and provided further, that persons employed under this item shall be considered employees within the meaning of section 1 of chapter 150E of the General Laws and shall be placed in the appropriate bargaining units	9,591,595

Federal Grant Spending **836,200**

FOLK AND TRADITIONAL ARTS INITIATIVES

0640-9716	For the purposes of a federally funded grant entitled, Folk and Traditional Arts Initiatives	29,100

BASIC STATE GRANT		
0640-9717	For the purposes of a federally funded grant entitled, Basic State Grant	558,200
ARTISTS IN EDUCATION		
0640-9718	For the purposes of a federally funded grant entitled, Artists in Education	70,900
YOUTH REACH STATE AND REGIONAL PROGRAMS		
0640-9724	For the purposes of a federally funded grant entitled, Youth Reach State and Regional Programs	178,000

Trust Spending	**275,000**
MASSDEVELOPMENT EXPENDABLE TRUST	
0640-2102	260,000
MASSACHUSETTS CULTURAL COUNCIL GENERAL TRUST	
0640-6501	10,000
INTERGOVERNMENTAL PERSONNEL ACT TRUST	
0640-6502	5,000

Massachusetts Sheriffs Association

The Massachusetts Sheriffs' Association (MSA) works to secure a unity of action by the sheriffs of the Commonwealth in order to address the numerous issues that have a direct relationship and impact on the entire criminal justice system and which may affect the operation of the various sheriffs' offices. These issues shall include, but not be limited to, those related to law enforcement, the care and custody of inmates and detainees, judicial services, transportation of prisoners, recidivism, officer training, re-entry programming and legislative advocacy. The MSA shall also foster cooperative relationships among the sheriffs' offices for the purpose of developing standardized training, providing governance over shared projects, discussing operational best practices and evaluating research and data on matters of mutual interest and concern. Ultimately, the MSA shall work to promote a greater understanding of the matters impacting the sheriffs' offices and to bring together other law enforcement and criminal justice professionals and practitioners to increase cooperation and demonstrate strategies that can be utilized to improve the public safety of all Massachusetts communities.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Massachusetts Sheriffs Association	379	0	378	0

www.mass.gov/msa

Budgetary Direct Appropriations **378,854**

MASSACHUSETTS SHERIFFS' ASSOCIATION OPERATIONS

8910-7110	For the operation of the Massachusetts sheriffs' association; provided, that the sheriffs shall appoint persons to serve as executive director, assistant executive director, research director and other staff positions as necessary for the purpose of coordination and standardization of services and programs, the collection and analysis of data related to incarceration and recidivism and generation of reports, technical assistance and training to ensure standardization in organization, operations and procedures; provided further, that this staff shall not be subject to section 45 of chapter 30 of the General Laws or chapter 31 of the General Laws and shall serve at the will and pleasure of a majority of sheriffs; provided further, that the executive director of the association shall submit a report that shows the amounts of all grants awarded to each sheriff in fiscal year 2015; provided further, that the report shall be submitted to the house and senate committees on ways and means not later than February 1, 2015; provided further, that the association shall post on its website the monthly inmate population by county by the first of each month starting August 1, 2015; provided further, that each sheriffs' department shall also report, in a format designated by the Massachusetts sheriffs' association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2014; provided further, that each sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction; and provided further, that all expenditures made by the sheriff departments of the counties of Massachusetts shall be subject to chapter 29 of the General Laws and recorded on the Massachusetts management accounting and reporting system	378,854

Middle District Attorney

The principal mission of the Office of the District Attorney is the just administration of the criminal laws of the Commonwealth.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Middle District Attorney	10,294	329	10,624	0

http://www.worcesterda.com

Budgetary Direct Appropriations **10,294,433**

MIDDLE (WORCESTER) DISTRICT ATTORNEY

0340-0400	For the operation of the Middle district attorney's office	9,872,664

WORCESTER DISTRICT ATTORNEY STATE POLICE OVERTIME

0340-0498	For the overtime costs of state police officers assigned to the Middle district attorney's office	421,769

Trust Spending **329,973**

STATE DRUG FORFEITURE FUNDS

0340-0414		329,973

Middlesex Sheriffs Department

The Middlesex Sheriff's Department provides a secure, safe and humane environment for both staff and offenders. The Department's commitment to public safety is to improve the quality of life in the community through public awareness, reintegration and by exercising core beliefs of professionalism, respect, fairness and integrity.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Middlesex Sheriffs Department	69,200	0	69,200	1,099

http://www.middlesexsheriff.org/

Budgetary Direct Appropriations **68,275,048**

MIDDLESEX SHERIFF'S DEPARTMENT

8910-0107	For the operation of the Middlesex sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction	67,378,661

MIDDLESEX SHERIFF MENTAL HEALTH STAB UNIT

8910-1101	For the operations of a regional behavioral evaluation and stabilization unit to provide forensic mental health services within existing physical facilities for incarcerated persons in the care of correctional facilities in the commonwealth; provided, that the unit shall be located in Middlesex county to serve the needs	896,387

of incarcerated persons in the care of Barnstable, Bristol, Dukes, Essex, Nantucket, Middlesex, Norfolk, Plymouth and Suffolk counties; provided further, that the services of the unit shall be made available to incarcerated persons in the care of the department of correction; provided further, that the sheriff, in conjunction with the department of correction and the Massachusetts sheriffs' association, shall prepare a report that shall include, but not be limited to: (a) the number of incarcerated persons in facilities located in counties that were provided services in each unit; (b) the number of incarcerated persons in department of correction facilities that were provided services in each unit; (c) the alleviation in caseload at Bridgewater state hospital associated with fewer incarcerated persons in the care of counties being attended to at the hospital; and (d) the estimated and projected cost-savings in fiscal year 2015 to the sheriff offices and the department of correction associated with the regional units; provided further, that the report shall be submitted to the executive office for administration and finance and the house and senate committees on ways and means not later than March 15, 2015; and provided further, that the department of mental health shall maintain monitoring and quality review functions of the unit

Retained Revenue **925,000**

REIMBURSEMENT FROM HOUSING FEDERAL INMATES RETAINED REVENUE

8910-0160	For the Middlesex sheriff's department, which may expend for the operation of the department an amount not to exceed $850,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	850,000

PRISON INDUSTRIES RETAINED REVENUE

8910-1100	For the Middlesex sheriff's office, which may expend for the operation of a prison industries program an amount not to exceed $75,000 from revenues collected from the sale of products, for materials, supplies, equipment, recyclable reimbursements, printing services, maintenance of facilities and compensation of employees of the program; provided, that, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	75,000

Nantucket Sheriffs Department

The Nantucket Sheriff's Department serves civil and criminal process and court papers. The Department also handles prisoner transport, evictions, landlord and tenant questions, state programs and sheriff sales of real and personal property.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Nantucket Sheriffs Department	748	0	747	0

Budgetary Direct Appropriations **747,844**

NANTUCKET SHERIFF'S DEPARTMENT

8910-8500	For the operation of the Nantucket sheriff's department;	747,844

Norfolk District Attorney

The mission of the Office of the Norfolk District Attorney is to seek justice through the fair and ethical prosecution of criminal cases, to work with victims and their families to ensure a voice to those who otherwise might not be heard, and to create a safer community through positive partnerships with law enforcement and the community.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Norfolk District Attorney	9,239	98	9,337	0

http://www.mass.gov/da/norfolk

Budgetary Direct Appropriations **9,239,090**

NORFOLK DISTRICT ATTORNEY

0340-0700	For the operation of the Norfolk district attorney's office	8,803,238

NORFOLK DA STATE POLICE OT

0340-0798	For the overtime costs of state police officers assigned to the Norfolk district attorney's office	435,852

Federal Grant Spending **98,585**

HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM

0340-0757	For the purposes of a federally funded grant entitled, Harold Rogers Prescription Drug Monitoring Program	98,585

Norfolk Sheriffs Department

The Norfolk County Sheriff's Department serves the citizens of Norfolk County by enhancing public safety through the operation of a safe, secure and humane direct supervision correctional facility. These efforts are accomplished with a highly trained, dedicated, professional, compassionate and diverse workforce as well as collaborative agreements with both public and private stakeholders.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Norfolk Sheriffs Department	30,795	259	31,054	1,000

www.norfolksheriff.com

Budgetary Direct Appropriations **29,794,892**

NORFOLK SHERIFF'S DEPARTMENT

8910-8600 For the operation of the Norfolk sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 29,794,892

Retained Revenue **1,000,000**

NORFOLK SHERIFF'S DEPARTMENT FEDERAL INMATE

8910-8610 For the Norfolk sheriff's office, which may expend for the operation of the office an amount not to exceed $1,000,000 from revenues received from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 1,000,000

Trust Spending **259,414**

NORFOLK COUNTY SHERIFF COMMUNICATIONS FUND EXPENDABLE TRUST

8910-8622 101,883

NORFOLK CTY SHERIFF FEDERAL DRUG FORFEITURE TRUST

8910-8624 24,000

NORFOLK CTY SHERIFF COMMUNITY PROGRAMS TRUST

8910-8625 133,531

Northern District Attorney

The Middlesex (Northern) District Attorney's Office is a diverse team of dedicated, hard-working, professional prosecutors who are also progressive-minded public servants. The Office has a proud tradition of protecting and serving the people of Middlesex County through tough, fair prosecutions and proactive, progressive prevention and intervention efforts. The true essence of what we do is to protect and serve the public, fight for victims and speak for those who otherwise would have no voice. It is a mission pursued with focus, with passion and with the utmost dedication.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Northern District Attorney	15,228	257	15,485	0

http://www.middlesexda.com

Budgetary Direct Appropriations **15,227,504**

NORTHERN (MIDDLESEX) DISTRICT ATTORNEY

0340-0200 For the operation of the Northern district attorney's office 14,700,689

MIDDLESEX DISTRICT ATTORNEY STATE POLICE OVERTIME

0340-0298 For the overtime costs of state police officers assigned to the Northern district attorney's office 526,815

Trust Spending **257,587**

FEDERAL DRUG FORFEITURE FUNDS

0340-0213 17,731

STATE DRUG FORFEITURE FUNDS

0340-0214 208,492

CONFERENCE REGISTRATION FEES

0340-0216	31,364

Northwestern District Attorney

The Office of the Northwestern District Attorney, in partnership with the communities we serve, is dedicated to the pursuit of truth, justice, and the protection of the public.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Northwestern District Attorney	5,653	103	5,756	0

http://www.northwesterndistrictattorney.org/about.html

Budgetary Direct Appropriations		**5,652,992**
NORTHWESTERN DISTRICT ATTORNEY		
0340-0600	For the operation of the Northwestern district attorney's office	5,352,859
NORTHWESTERN DISTRICT ATTORNEY STATE POLICE OVERTIME		
0340-0698	For the overtime costs of state police officers assigned to the Northwestern district attorney's office	300,133

Trust Spending	**103,519**
DISTRICT ATTORNEY INVESTIGATIONS TRAINING AND OUTREACH	
0340-0676	103,519

Office of Campaign and Political Finance

The Office of Campaign and Political Finance (OCPF) is an independent state agency that administers Massachusetts General Laws Chapter 55, the campaign finance law, and Chapter 55C, the limited public financing program for statewide candidates. Established in 1973, OCPF is the depository for disclosure reports filed by candidates and committees.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of Campaign and Political Finance	1,436	0	1,436	172

http://www.mass.gov/ocpf

Budgetary Direct Appropriations **1,436,196**

OFFICE OF CAMPAIGN AND POLITICAL FINANCE

0920-0300	For the operation of the office of campaign and political finance	1,436,196

Office of the Attorney General

The Attorney General is the chief lawyer and law enforcement officer of the Commonwealth of Massachusetts. The Office represents the Commonwealth in many matters in which it is a party. In addition, the Attorney General is a resource to residents who are facing challenges in the area of consumer protection, fraud, civil rights violations, health care and insurance issues. The main office of the Attorney General is located in Boston. Regional offices are fully staffed and located in Western, Central and Southeastern Massachusetts, allowing residents more convenient access to services in their area.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Attorney General	41,925	1,779	43,704	54,169

http://www.mass.gov/ago/

Budgetary Direct Appropriations **39,925,341**

OFFICE OF THE ATTORNEY GENERAL ADMINISTRATION

0810-0000	For the operation of the office of the attorney general	23,044,018

COMPENSATION TO VICTIMS OF VIOLENT CRIMES

0810-0004	For compensation to victims of violent crimes; provided, that notwithstanding chapter 258C of the General Laws, if a claimant is 60 years of age or older at the time of the crime and is not employed or receiving unemployment compensation, the claimant shall be eligible for compensation in accordance with said chapter 258C even if the claimant has suffered no out-of-pocket loss; provided further, that compensation to the claimant shall be limited to a maximum of $50; and provided further, that notwithstanding any general or special law to the contrary, victims of the crime of rape shall be notified of all available services designed to assist rape victims including, but not limited to, the provisions outlined in section 5 of chapter 258B of the General Laws	2,188,340

PUBLIC UTILITIES PROCEEDINGS UNIT

0810-0014	For the operation of the public utilities proceedings unit; provided, that notwithstanding any general or special law to the contrary, the amount assessed under section 11E of chapter 12 of the General Laws shall equal the amount expended from this item	2,353,721

MEDICAID FRAUD CONTROL UNIT

0810-0021	For the operation of the Medicaid fraud control unit; provided, that expenditures from this item shall be federally reimbursable	4,033,878

WAGE ENFORCEMENT PROGRAM

0810-0045	For the operation of the wage enforcement program	3,532,371

LITIGATION AND ENHANCED RECOVERIES

0810-0061	For the purpose of funding existing and future litigation devoted to obtaining significant recoveries for the commonwealth	1,625,000

STATE POLICE OVERTIME FOR AG

0810-0098	For the costs associated with police overtime for the office of the attorney general	415,676

INSURANCE PROCEEDINGS UNIT

0810-0201	For the costs incurred in administrative and judicial proceedings on insurance; provided, that notwithstanding any general or special law to the contrary, the amount assessed for these costs shall be equal to the amount expended from this item; and provided further, that funds appropriated in this item may be expended for the purposes of items 0810-0338 and 0810-0399	1,500,717

UNIFORM LAW COMMISSION

0810-0223	For the purpose of funding the Uniform Law Commission; provided, that prior fiscal year payments may be payable from this appropriation	55,000

AUTOMOBILE INSURANCE FRAUD INVESTIGATION AND PROSECUTION

0810-0338	For the costs of the automobile insurance fraud investigation and prosecution program; provided, that notwithstanding any general or special law to the contrary, the amount assessed for these costs shall be equal to the amount expended from this item	434,641

WORKERS' COMPENSATION FRAUD INVESTIGATION AND PROSECUTION

0810-0399	For the costs of investigating and prosecuting workers' compensation fraud; provided, that notwithstanding any general or special law to the contrary, the amount assessed for these costs shall be equal to the amount expended from this item; and provided further, that the attorney general shall investigate and prosecute, where appropriate, employers who fail to provide workers' compensation insurance in accordance with the laws of the commonwealth	284,426

GAMING ENFORCEMENT DIVISION

0810-1204	For the costs of the gaming enforcement division as required by section 11M of chapter 12 of the General Laws	457,554

Federal Grant Spending **1,584,000**

HOUSING AND URBAN DEVELOPMENT SPECIAL PROJECT

0810-0009	For the purposes of a federally funded grant entitled, HUD Special Project	80,000

CRIME VICTIM COMPENSATION - FEDERAL

0810-0026	For the purposes of a federally funded grant entitled, Crime Victim Compensation - Federal	1,504,000

Retained Revenue **2,000,000**

FALSE CLAIMS RECOVERY RETAINED REVENUE

0810-0013	For the office of the attorney general which may expend for a false claims program an amount not to exceed $2,000,000 from revenues collected from enforcement of the false claims law; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	2,000,000

Trust Spending **195,560**

LOCAL CONSUMER AID REIMBURSEMENT

0810-0033	47,488

STATE DRUG FORFEITURE FUNDS

0810-0414	36,640

FEDERAL DRUG FORFEITURE FUNDS

0810-0444	20,699

SETTLEMENT AGREEMENT WITH ZURICH AMERICAN INSURANCE COMPANY

0810-2521	7,422

MASS DOT REPRESENTATION COSTS

0810-7201	83,311

Office of the Inspector General

The mission of the Office of the Inspector General is to prevent and detect fraud, waste and abuse in the expenditure of public funds, as authorized under General Laws Chapter 12A.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Inspector General	3,479	0	3,478	650

http://www.mass.gov/ig

Budgetary Direct Appropriations **2,828,783**

OFFICE OF THE INSPECTOR GENERAL

0910-0200 For the operation of the office of the inspector general 2,478,783

BUREAU OF PROGRAM INTEGRITY

0910-0220 For the operation of the bureau of program integrity established under section 16V of chapter 6A of the General Laws 350,000

Retained Revenue **650,000**

PUBLIC PURCHASING AND MANAGER PROGRAM FEES RETAINED REVENUE

0910-0210 For the office of the inspector general, which may expend revenues collected up to a maximum of $650,000 from the fees charged to participants in the Massachusetts public purchasing official certification program and the certified public manager program for the operation of those programs; provided, that for the purpose of accommodating discrepancies between the receipt of revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 650,000

Office of the State Auditor

The mission of the Office of the State Auditor is to use its audits, investigations, and reports as tools to make government work better. To these ends, the Office conducts independent and objective audits of the Commonwealth's financial and programmatic activities and provides policy-makers with meaningful recommendations for improvements in the operations of state government.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the State Auditor	18,102	0	18,102	0

http://www.mass.gov/sao

Budgetary Direct Appropriations **18,102,013**

OFFICE OF THE STATE AUDITOR ADMINISTRATION

0710-0000	For the operation of the office of the state auditor, including the Medicaid audit unit; provided, that expenditures for the Medicaid audit unit shall be federally reimbursable	14,230,535

DIVISION OF LOCAL MANDATES

0710-0100	For the operation of the division of local mandates	358,278

BUREAU OF SPECIAL INVESTIGATIONS

0710-0200	For the operation of the bureau of special investigations	1,765,479

HEALTH CARE COST CONTAINMENT COMPREHENSIVE INVESTIGATION

0710-0220	For the implementation of chapter 224 of the acts of 2012 to investigate and review the impact of health care payment and delivery in the commonwealth	431,250

MEDICAID AUDIT UNIT

0710-0225	For the operation of the Medicaid audit unit within the division of audit operations in an effort to prevent and to identify fraud and abuse in the MassHealth system; provided, that the federal reimbursement for any expenditure from this item shall not be less than 50 per cent	864,638

ENHANCED BUREAU OF SPECIAL INVESTIGATION

0710-0300	For costs related to the use of data analytic techniques to identify fraud by the bureau of special investigations	451,833

Office of the State Comptroller

The mission of the Office of the State Comptroller is to increase the efficiency of back office operations across state government, thereby enhancing its delivery of services while ensuring a high level of accountability throughout the Commonwealth's financial operations and providing taxpayers' assurance that tax dollars are spent for their intended purposes.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the State Comptroller	15,514	52,826	68,340	11,513

http://www.mass.gov/osc

Budgetary Direct Appropriations **15,514,338**

OFFICE OF THE STATE COMPTROLLER

1000-0001	For the operation of the state comptroller's office; provided, that notwithstanding any general or special law to the contrary, the comptroller may enter into contracts with private vendors to identify and pursue cost avoidance opportunities for programs of the commonwealth and may enter into interdepartmental service agreements with state agencies, as applicable, for that purpose; provided further, that payments to private vendors on account of these cost avoidance projects shall be made only from actual cost savings that have been certified in writing to the house and senate committees on ways and means by the comptroller and the budget director as attributable to these cost avoidance projects; provided further, that the comptroller may, in consultation with the budget director and the affected departments, establish procedures to accomplish the purpose of those contracts; and provided further, that the comptroller shall report on those projects as a part of the annual report under section 12 of chapter 7A of the General Laws	9,014,338

STEM PIPELINE FUND

1595-7066	For the support of the Massachusetts Science, Technology Engineering, and Mathematics Grant Fund, established pursuant to section 2MMM of chapter 29 of the General Laws	1,500,000

JUDGMENTS SETTLEMENTS AND LEGAL FEES

1599-3384	For a reserve for the payment of certain court judgments, settlements and legal fees, in accordance with regulations adopted by the comptroller, which were ordered to be paid in the current or a prior fiscal year	5,000,000

Intragovernmental Service Fund **47,990,530**

CHARGEBACK FOR SINGLE STATE AUDIT

1000-0005	For the cost of the single state audit for the fiscal year ending June 30, 2015; provided, that the comptroller may charge other appropriations and federal grants for the cost of the audit Intragovernmental Service Fund ... 100%	979,527

CHARGEBACK FOR MMARS

1000-0008	For the costs of operating and managing the MMARS accounting system for fiscal year 2015; provided, that any unspent balance at the close of fiscal year 2015 in an amount not to exceed 5 per cent of the amount authorized shall remain in the Intergovernmental Service Fund and is hereby re-authorized for expenditures for such item in fiscal year 2016 Intragovernmental Service Fund ... 100%	3,011,003

CHARGEBACK FOR PRIOR-YEAR DEFICIENCIES

1599-2040	For the payment of prior-year deficiencies based upon schedules provided to the executive office for administration and finance and the house and senate committees on ways and means; provided, that notwithstanding any general or special law to the contrary, the comptroller may certify payments on behalf of departments for certain contracted goods or services rendered in prior fiscal years for which certain statutes, regulations or procedures were not properly followed; provided further, that the department which was a party to the	10,000,000

transaction shall certify in writing that the services were performed or goods delivered and shall provide additional information that the comptroller may require; provided further, that the comptroller may charge departments' current fiscal year appropriations and transfer to this item amounts equivalent to the amounts of any prior-year deficiency, subject to the conditions stated in this item; provided further, that the comptroller shall assess a chargeback only to that current fiscal year appropriation which is for the same purpose as that to which the prior-year deficiency pertains, or if there is no appropriation for that purpose, to that current fiscal year appropriation which is most similar in purpose to the appropriation to which the prior-year deficiency pertains, or is for the general administration of the department that administered the appropriation to which the prior-year deficiency pertains; provided further, that no chargeback shall be made which would cause a deficiency in any current fiscal year appropriation; and provided further, that the comptroller shall include in the schedules the amount of each prior-year deficiency paid, the fiscal year and appropriation to which it pertained, the current fiscal year appropriation and object class to which it was charged, and the department's explanation for the failure to make payment in a timely manner
Intragovernmental Service Fund ... 100%

CHARGEBACK FOR UNEMPLOYMENT COMPENSATION

1599-3100	For the cost of the commonwealth's employer contributions to the Unemployment Compensation Fund and the Medical Security Trust Fund; provided, that the secretary of administration and finance shall authorize the collection, accounting and payment of these contributions; and provided further, that in executing these responsibilities the comptroller may charge, in addition to individual appropriation accounts, certain non-appropriated funds in amounts that are computed based on rates developed in accordance with OMB circular a-87, including expenses, interest expense and related charges Intragovernmental Service Fund ... 100%	34,000,000

Trust Spending	**4,835,816**
INTERCEPT FEE RETAINED REVENUE	
1000-0006	569,560
LIABILITY MANAGEMENT REDUCTION FUND	
1000-3382	4,093,563
MDOT TRANSITION	
1000-6368	172,693

Office of the Treasurer and Receiver-General

The Office of the Treasurer and Receiver-General's mission is to prudently manage and safeguard the Commonwealth's public deposits and investments through sound business practices for the exclusive benefit of the citizens of Massachusetts.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Treasurer and Receiver-General	2,325,297	3,599,869	5,925,166	102,898

http://www.mass.gov/treasury/

Budgetary Direct Appropriations **2,305,065,106**

OFFICE OF THE TREASURER AND RECEIVER-GENERAL

0610-0000 For the operation of the office of the treasurer and receiver general 9,945,790

FINANCIAL LITERACY PROGRAMS

0610-0010 For programs to promote and improve financial literacy for Massachusetts residents 100,000

ALCOHOLIC BEVERAGES CONTROL COMMISSION

0610-0050 For the alcoholic beverages control commission 2,284,425

ABCC INVESTIGATION AND ENFORCEMENT

0610-0060 For the costs associated with the investigation and enforcement division of the alcoholic beverages control commission's implementation of the enhanced liquor enforcement programs, known as Safe Campus, Safe Holidays, Safe Prom, and Safe Summer; provided, that funds from this appropriation shall not support other operating costs of item 0610-0050 150,000

WELCOME HOME BILL BONUS PAYMENTS

0610-2000 For payments made to veterans pursuant to section 16 of chapter 130 of the acts of 2005, section 11 of chapter 132 of the acts of 2009, section 32 of chapter 112 of the acts of 2010 and section 3 of chapter 171 of the acts of 2011; provided, that the office of the state treasurer may expend not more than $205,000 for costs incurred in the administration of these payments 2,803,627

BONUS PAYMENTS TO WAR VETERANS

0611-1000 For bonus payments to war veterans 44,500

PUBLIC SAFETY EMPLOYEES LINE OF DUTY DEATH BENEFITS

0612-0105 For payment of the public safety employees line-of-duty death benefits authorized by section 100A of chapter 32 of the General Laws; provided, that at the written request of the office of the state treasurer, the comptroller shall transfer uncommitted and unobligated funds from item 1599-3384 to this item 200,000

ACCELERATED BRIDGE PROGRAM

0699-0014 For the payment of interest, discount and principal on certain indebtedness incurred under chapter 233 of the acts of 2008 for financing the accelerated bridge program 109,674,558

Commonwealth Transportation Fund ... 100%

CONSOLIDATED LONG-TERM DEBT SERVICE

0699-0015	For the payment of interest, discount and principal on certain bonded debt and the sale of bonds of the commonwealth; provided, that notwithstanding any general or special law to the contrary, the state treasurer may make payments pursuant to section 38C of chapter 29 of the General Laws from this item and items 0699-9100, 0699-2005 and 0699-0014; provided further, that the payments shall pertain to the bonds, notes or other obligations authorized to be paid from each item or to refunding escrows related to debt of the commonwealth; provided further, that notwithstanding any general or special law to the contrary, the comptroller may transfer the amounts that would otherwise be unexpended on June 30, 2015, from this item to items 0699-9100, 0699-2005 and 0699-0014 or from items 0699-9100, 0699-2005 and 0699-0014 to this item which would otherwise have insufficient amounts to meet debt service obligations for the fiscal year ending June 30, 2015; provided further, that each amount transferred shall be charged to the funds as specified in the item to which the amount is transferred; provided further, that payments on bonds issued pursuant to section 2O of said chapter 29 of the General Laws shall be paid from this item and shall be charged to the infrastructure subfund of the Commonwealth Transportation Fund; and provided further, that notwithstanding any general or special law to the contrary or other provisions of this item, the comptroller may charge the payments authorized in the item to the appropriate budgetary or other fund subject to a plan which the comptroller shall file 10 days in advance with the house and senate committees on ways and means General Fund ... 48.27% Commonwealth Transportation Fund ... 51.73%	2,065,637,260

CENTRAL ARTERY TUNNEL DEBT SERVICE

0699-2005	For the payment of interest, discount and principal on certain indebtedness which may be incurred for financing the central artery/third harbor tunnel funding shortfall Commonwealth Transportation Fund ... 100%	90,820,273

SHORT TERM DEBT SERVICE AND COSTS OF ISSUANCE

0699-9100	For the payment of interest and issuance costs on bonds and bond and revenue anticipation notes and other notes under sections 47 and 49B of chapter 29 of the General Laws and for the payment to the United States under section 148 of the Internal Revenue Code of 1986 of any rebate amount or yield reduction payment owed with respect to any outstanding bonds or notes of the commonwealth; provided, that the treasurer shall certify to the comptroller a schedule of the distribution of costs among the various funds of the commonwealth; provided further, that not more than $400,000 shall be expended from this item for the costs of personnel at the debt department of the office of the state treasurer; provided further, that the comptroller shall charge costs to the funds in accordance with the schedule; and provided further, that any deficit in this item at the close of the fiscal year ending June 30, 2015 shall be charged to the various funds or to the General Fund or Commonwealth Transportation Fund debt service reserves	23,304,673

COMMONWEALTH COVENANT FUND TRANSFER

1595-3382	For an operating transfer to the Commonwealth Covenant Fund established under section 35EE of chapter 10 of the General Laws	100,000

Intragovernmental Service Fund **10,539,950**

AGENCY DEBT SERVICE PROGRAMS

0699-0018	For the cost of debt service for the fiscal year ending June 30, 2015 for projects or programs for which an agency has committed to fund the associated debt service; provided, that the treasurer may charge other appropriations and federal grants for the cost of the debt service Intragovernmental Service Fund ... 100%	10,539,950

Retained Revenue **20,231,829**

ALCOHOL BEVERAGES CONTROL COMMISSION GRANT

0610-0051	For the operations of the alcoholic beverages control commission relative to the prevention of underage drinking and related programs, including, but not limited to, applying for and obtaining federal Alcohol, Tobacco, and Firearms funds, grants, and other federal appropriations; provided, that the commission is hereby authorized to expend revenues up to $231,829 collected from fees generated by this commission; and provided further, that for the purposes of accommodating discrepancies between the receipt of retained revenue and related expenditures, this commission may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system	231,829

REVENUE ANTICIPATION NOTES PREMIUM DEBT SERVICE

0699-0005	For the state treasurer who may retain and expend an amount not to exceed $20,000,000 in fiscal year 2015 from premiums paid on the sales of revenue anticipation notes and expend such premium payments for the purposes of paying principal and interest on account of the revenue anticipation notes	20,000,000

Trust Spending **3,589,329,278**

A HERO'S WELCOME TRUST FUND

0610-0093	20,600

MBTA INFRASTRUCTURE RENOVATION FUND-TIF TRANSFER FUNDING

0610-2032	1,237,628

COMMONWEALTH COVENANT FUND

0610-3382	100,000

ASIAN AMERICAN COMMISSION EXPENDABLE TRUST

0610-7200	15,303

SCHOOL MODERNIZATION AND RECONSTRUCTION	
0610-7220	680,000,349
SPECIAL ELECTION PAYMENTS	
0611-5012	203,500
STATE BOARD OF RETIREMENT ADMINISTRATION	
0612-0000	5,040,379
STATE BOARD OF RETIREMENT-CAPITAL	
0612-0100	3,719,457
MARTIN H. MCNAMARA ANNUITY TRUST	
0612-1013	36,598
STATE RETIREMENT BOARD PENSION FUND	
0612-1020	1,394,574,085
STATE EMPLOYEES ANNUITIES FUND BALANCE	
0612-1600	331,038,900
BUILD AMERICA BONDS SUBSIDY TRUST FUND	
0612-2227	50,365,230
ABANDONED PROPERTY	
0650-1700	114,000,000
DISCOUNT ON SALE OF BONDS - GOVERNMENT LAND BANK FUND	
0699-8101	16,665,043
DEBT SERVICE EXPENSES	
0699-8197	36,468,588
MBTA STATE AND LOCAL CONTRIBUTION PAYMENT	
6005-9987	955,843,618

Plymouth District Attorney

The mission of the Plymouth District Attorney's Office is to protect the citizens of our community with the efficient and fair prosecution of criminal acts that occur in the cities and towns of Plymouth County. Along with the prosecution of crime, we strive to provide critical services to the victims of those crimes and reduce criminal activity through intervention and prevention programs.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Plymouth District Attorney	8,077	0	8,077	0

www.mass.gov/da/plymouth

Budgetary Direct Appropriations **8,077,170**

PLYMOUTH DISTRICT ATTORNEY

0340-0800	For the operation of the Plymouth district attorney's office	7,638,731

PLYMOUTH DISTRICT ATTORNEY STATE POLICE OVERTIME

0340-0898	For the overtime costs of state police officers assigned to the Plymouth district attorney's office	438,439

Plymouth Sheriffs Department

The primary mission of the Plymouth County Sheriff's Department is dedication to strengthening public safety through corrections and specialized support services for all criminal justice agencies.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Plymouth Sheriffs Department	54,087	0	54,087	16,000

www.pcsdma.org

Budgetary Direct Appropriations **38,087,342**

PLYMOUTH SHERIFF'S DEPARTMENT

8910-8700	For the operation of the Plymouth sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the	38,087,342

executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction

Retained Revenue **16,000,000**

PLYMOUTH SHERIFF'S DEPARTMENT FEDERAL INMATE

8910-8710	For the Plymouth sheriff's department, which may expend for the operation of the department an amount not to exceed $16,000,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	16,000,000

Secretary of the Commonwealth

The Secretary of the Commonwealth is the principal public information officer for the state government of Massachusetts.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Secretary of the Commonwealth	45,336	5,966	51,302	255,286

http://www.mass.gov/sec

Budgetary Direct Appropriations **45,320,564**

SECRETARY OF THE COMMONWEALTH ADMINISTRATION

0511-0000	For the operation of the office of the secretary of the commonwealth	6,591,308

CORPORATE DISSOLUTION PROGRAM

0511-0002	For the operation of the corporations division; provided, that the division shall implement a corporate dissolution program which shall have a specific focus on limited liability corporations and limited liability partnerships that have failed in their statutory responsibility to file an annual report; and provided further, that the division shall file quarterly reports with the house and senate committees on ways and means and the executive office for administration and finance detailing the total number of annual reports filed as a result of this program and the amount of revenue generated for the commonwealth	353,076

STATE ARCHIVES

0511-0200	For the operation of the state archives division	365,557

STATE RECORDS CENTER

0511-0230	For the operation of the state records center	35,660

STATE ARCHIVES FACILITY

0511-0250	For the operation of the state archives facility	302,452

COMMONWEALTH MUSEUM

0511-0260	For the operation of the commonwealth museum	237,495

CENSUS DATA TECHNICAL ASSISTANCE

0511-0270	For the secretary of state, who may contract with the University of Massachusetts Donahue Institute to provide the commonwealth with technical assistance on United States census data and to prepare annual population estimates	400,000

ADDRESS CONFIDENTIALITY PROGRAM

0511-0420	For the operation of the address confidentiality program	132,600

PUBLIC DOCUMENT PRINTING

0517-0000	For the printing of public documents	504,505

ELECTIONS DIVISION ADMINISTRATION

0521-0000	For the operation of the elections division	9,881,600

CENTRAL VOTER REGISTRATION COMPUTER SYSTEM

0521-0001	For the operation of the central voter registration computer system	6,844,392

INFORMATION TO VOTERS

0524-0000	For providing information to voters	1,926,006

MASSACHUSETTS HISTORICAL COMMISSION

0526-0100	For the operation of the Massachusetts historical commission	816,000

BALLOT LAW COMMISSION

0527-0100	For the operation of the ballot law commission	10,385

RECORDS CONSERVATION BOARD

0528-0100	For the operation of the records conservation board	34,738

ESSEX REGISTRY OF DEEDS-NORTHERN DISTRICT		
0540-0900	For the operation of the registry of deeds located in Lawrence in the county of Essex	1,100,574
ESSEX REGISTRY OF DEEDS-SOUTHERN DISTRICT		
0540-1000	For the operation of the registry of deeds located in Salem in the county of Essex	2,832,481
FRANKLIN REGISTRY OF DEEDS		
0540-1100	For the operation of the registry of deeds in the county of Franklin	634,275
HAMPDEN REGISTRY OF DEEDS		
0540-1200	For the operation of the registry of deeds in the county of Hampden	1,767,667
HAMPSHIRE REGISTRY OF DEEDS		
0540-1300	For the operation of the registry of deeds in the county of Hampshire	499,137
MIDDLESEX REGISTRY OF DEEDS-NORTHERN DISTRICT		
0540-1400	For the operation of the registry of deeds located in Lowell in the county of Middlesex	1,154,842
MIDDLESEX REGISTRY OF DEEDS-SOUTHERN DISTRICT		
0540-1500	For the operation of the registry of deeds located in Cambridge in the county of Middlesex	3,181,625
BERKSHIRE REGISTRY OF DEEDS-NORTHERN DISTRICT		
0540-1600	For the operation of the registry of deeds located in Adams in the county of Berkshire	271,216
BERKSHIRE REGISTRY OF DEEDS-CENTRAL DISTRICT		
0540-1700	For the operation of the registry of deeds located in Pittsfield in the county of Berkshire	461,139
BERKSHIRE REGISTRY OF DEEDS-SOUTHERN DISTRICT		
0540-1800	For the operation of the registry of deeds located in Great Barrington in the county of Berkshire	230,681
SUFFOLK REGISTRY OF DEEDS		
0540-1900	For the operation of the registry of deeds in the county of Suffolk	1,833,536
WORCESTER REGISTRY OF DEEDS-NORTHERN DISTRICT		
0540-2000	For the operation of the registry of deeds located in Fitchburg in the county of Worcester	684,523

WORCESTER REGISTRY OF DEEDS-WORCESTER DISTRICT

0540-2100	For the operation of the registry of deeds located in Worcester in the county of Worcester	2,233,096

Federal Grant Spending	**865,649**

NEW PRESERVE SURVEY AND PLANNING

0526-0113	For the purposes of a federally funded grant entitled, New Preserve Survey and Planning	865,649

Intragovernmental Service Fund	**116,000**

CHARGEBACK FOR PUBLICATIONS AND COMPUTER LIBRARY SERVICES

0511-0003	For the costs of providing electronic and other publications purchased from the state bookstore, for commission fees, notary fees and for direct access to the secretary's computer library Intragovernmental Service Fund ... 100%	16,000

CHARGEBACK FOR STATE RECORDS CENTER SERVICES

0511-0235	For the costs of destroying the obsolete records of state agencies Intragovernmental Service Fund ... 100%	100,000

Retained Revenue	**15,000**

STATE HOUSE GIFT SHOP RETAINED REVENUE

0511-0001	For the secretary of the commonwealth, who may expend revenues not to exceed $15,000 from the sale of merchandise at the Massachusetts state house gift shop for the purpose of replenishing and restocking gift shop inventory	15,000

Trust Spending	**4,984,794**

MASSACHUSETTS HISTORICAL COMMISSION TRUST

0526-6600	93,702

REGISTRARS' TECHNOLOGICAL FUND

0526-6601	4,891,092

State Ethics Commission

The mission of the State Ethics Commission is to foster integrity in public service in state, county and local government, promote the public's trust and confidence in that service, and prevent conflicts between private interests and public duties. The State Ethics Commission strives to accomplish this mission by conducting ongoing educational programs, providing clear and timely advice and fairly and impartially interpreting and enforcing the conflict of interest and financial disclosure laws.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
State Ethics Commission	1,960	0	1,960	91

http://www.mass.gov/ethics

Budgetary Direct Appropriations **1,960,224**

STATE ETHICS COMMISSION

0900-0100	For the operation of the state ethics commission	1,960,224

State Lottery Commission

The Massachusetts State Lottery was created by the Legislature in 1971 in response to the need for revenues for the 351 cities and towns of the Commonwealth. The Lottery is charged with generating the revenues through the sale of its products while the Department of Revenue's Division of Local Services is responsible for disbursing the funds to municipalities.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
State Lottery Commission	94,380	0	94,380	0

http://www.masslottery.com

Budgetary Direct Appropriations **94,380,306**

STATE LOTTERY COMMISSION

0640-0000	For the operation of the state lottery commission and arts lottery; provided, that a sum equal to 25 per cent of the amount appropriated in this item shall be transferred quarterly from the State Lottery and Gaming Fund to the General Fund; and provided further, that no funds shall be expended from this item for costs associated with the promotion or advertising of lottery games	82,823,865

STATE LOTTERY COMMISSION - MONITOR GAMES

0640-0005	For the costs associated with monitor games; provided, that any funds expended on promotional activities shall be limited to point-of-sale promotions and agent newsletters; and provided further, that 25 per cent of the amount appropriated in this item shall be transferred quarterly from the State Lottery and Gaming Fund to the General Fund	3,183,484

STATE LOTTERY COMMISSION - ADVERTISING

0640-0010	For the promotional activities associated with the state lottery program; provided, that 25 per cent of the amount appropriated in this item shall be transferred quarterly from the State Lottery and Gaming Fund to the General Fund	8,000,000

STATE LOTTERY COMMISSION - HEALTH AND WELFARE BENEFITS

0640-0096	For the purpose of the commonwealth's fiscal year 2015 contributions to the health and welfare fund established under the collective bargaining agreement between the lottery commission and the Service Employees International Union, Local 888, AFL-CIO; provided, that the contributions shall be paid to the trust fund on such basis as the collective bargaining agreement provides; and provided further, that 25 per cent of the amount appropriated in this item shall be transferred quarterly from the State Lottery and Gaming Fund to the General Fund	372,957

Suffolk District Attorney

The Suffolk District Attorney's Office is a diverse team of dedicated, hard-working, professional prosecutors who are also progressive-minded public servants. The Office has a proud tradition of protecting and serving the people of Suffolk County through tough, fair prosecutions and proactive, progressive prevention and intervention efforts. The true essence of what we do is to protect and serve the public, fight for victims and speak for those who otherwise would have no voice. It is a mission pursued with focus, with passion and with the utmost dedication.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Suffolk District Attorney	17,591	140	17,731	0

http://www.mass.gov/da/suffolk

Budgetary Direct Appropriations **17,591,196**

SUFFOLK DISTRICT ATTORNEY

0340-0100	For the operation of the Suffolk district attorney's office	17,236,893

SUFFOLK DISTRICT ATTORNEY STATE POLICE OVERTIME

0340-0198	For the overtime costs of state police officers assigned to the Suffolk district attorney's office	354,303

Trust Spending	**140,734**
STATE DRUG FORFEITURE FUNDS	
0340-0114	122,999
FEDERAL DRUG FORFEITURE FUNDS	
0340-0115	17,735

Suffolk Sheriffs Department

The Suffolk Sheriff's Department is mandated to enforce the laws of the Commonwealth and to serve and protect the citizens of Suffolk County. This mission is accomplished by maintaining safe and secure custody and control of inmates and pre-trial detainees and enhancing public safety by seeking ways to effectively reduce offender recidivism.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Suffolk Sheriffs Department	106,427	0	106,426	9,000

www.scsdma.org

Budgetary Direct Appropriations		**98,426,712**
SUFFOLK SHERIFF'S DEPARTMENT		
8910-8800	For the operation of the Suffolk sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction	98,426,712

Retained Revenue	**8,000,000**
SUFFOLK SHERIFF'S DEPARTMENT FEDERAL INMATE	

8910-8810	The Suffolk sheriff's department may expend for the operation of the department an amount not to exceed $8,000,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accomodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	8,000,000

Victim and Witness Assistance Board

The Massachusetts Office for Victim Assistance (MOVA) is an independent state agency devoted to upholding and advancing the rights of crime victims. Established by law in 1984, the activities of MOVA are governed by the Victim and Witness Assistance Board, whose chair is the Attorney General and whose members include two District Attorneys and two crime victims/survivors. MOVA strives to provide innovative victim advocacy through outreach and education, policy and program development, direct service, legislative advocacy and grants management.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Victim and Witness Assistance Board	1,407	421	1,828	0

http://www.mass.gov/mova

Budgetary Direct Appropriations **1,407,234**

VICTIM AND WITNESS ASSISTANCE BOARD

0840-0100	For the operation of the victim and witness assistance board	506,776

DOMESTIC VIOLENCE COURT ADVOCACY PROGRAM

0840-0101	For the operation of the safety assistance for every person leaving abuse now advocacy program	900,457

Federal Grant Spending **99,105**

OFFICE OF VICTIMS OF CRIMES - VICTIM ASSISTANCE FORMULA

0840-0110	For the purposes of a federally funded grant entitled, Office of Victims of Crimes - Victim Assistance Formula	99,105

Trust Spending **322,630**

VICTIMS OF DRUNK DRIVING

0610-3765	300,830
VICTIM WITNESS ASSISTANCE BOARD REIMBURSEMENT TRUST	
0840-0115	21,800

Water Pollution Abatement

The Massachusetts Water Pollution Abatement Trust (MWPAT or the "Trust") was established in 1989 pursuant to Title VI of the Federal Clean Water Act. It was later amended in 1998 to encompass the provisions of Title XIV of the Federal Safe Drinking Water Act. The Massachusetts Water Pollution Abatement Trust improves the water quality in the Commonwealth through the provision of low cost capital financing to cities, towns, and other eligible entities, and maintains stewardship of public funds with prudence, professionalism, and integrity.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Water Pollution Abatement	63,143	0	63,143	0

http://www.mass.gov/treasury/MWPAT

Budgetary Direct Appropriations		**63,143,440**
WATER POLLUTION ABATEMENT TRUST CONTRACT ASSISTANCE		
1599-0093	For contract assistance to the water pollution abatement trust for debt service obligations of the trust, under sections 6, 6A and 18 of chapter 29C of the General Laws	63,143,440

Worcester Sheriffs Department

The primary mission of the Worcester County Sheriff's Office is to provide for the care, custody and control of pre-trial and sentenced inmates in Worcester County, with a paramount focus on maintaining the safety of our staff and public safety in Worcester County.

Inmates sentenced to the House of Corrections will have the opportunity to participate in comprehensive rehabilitative programs, designed to reduce criminality, recidivism and return responsible productive citizens to our neighborhoods. Specifically, sentenced inmates will have the opportunity to acess educational, vocational and substance abuse programming while incarcerated.

Futhermore, it shall be the mission of the Sheriff's Office to provide comprehensive reentry and reintegration services, offering community based supervised programming such as work release, community service, and COAP, in addition to partnering with local service providers to establish a continuum of care upon release.

Additionally, the Sheriff's Office will emphasis the importance of early prevention, targeting at risk youth and offering programs such as the "FACE 2 FACE" drug prevention seminar and the "Scared Straight" program.

This mission statement will be accomplished by exercising prudent management over facility resources; implementing policies, procedures and practices which are in compliance with applicable laws and maintaining accreditation by the National Commission on Correctional Healthcare and the American Correctional Association.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Worcester Sheriffs Department	42,484	0	42,484	0

http://www.worcestercountysheriff.com/

Budgetary Direct Appropriations **42,484,245**

WORCESTER SHERIFF'S DEPARTMENT

8910-0105	For the operation of the Worcester sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2014; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2014 total costs per inmate by facility and security level no later than October 1, 2014; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction	42,484,245

Judiciary

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Appeals Court	13,078	0	13,077	395
Board of Bar Examiners	1,203	0	1,203	0
Commission on Judicial Conduct	609	0	608	0
Committee for Public Counsel Services	191,249	182	191,431	8,950
Mental Health Legal Advisors Committee	872	28	900	0
Supreme Judicial Court	26,397	0	26,396	2,952
Trial Court	617,572	14	617,586	98,478
TOTAL	850,979	224	851,201	110,775

Historical Employment Levels

Department	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
Appeals Court	109	108	114	113	113
Board of Bar Examiners	9	9	9	10	10
Commission on Judicial Conduct	6	5	6	5	5
Committee for Public Counsel Services	468	650	763	834	867
Mental Health Legal Advisors Committee	8	8	9	9	9
Supreme Judicial Court	82	84	86	83	83
Trial Court	6,426	6,220	6,230	6,230	6,230
TOTAL	7,109	7,085	7,217	7,283	7,316

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

Appeals Court

Created in 1972, the Appeals Court is a court of general appellate jurisdiction. Most appeals from the several departments of the Trial Court are entered initially in the Appeals Court; some are then transferred to the Supreme Judicial Court, but a majority are decided by the Appeals Court. The Appeals Court also has jurisdiction over appeals from final decisions of three state agencies: the Appellate Tax Board, the Department of Industrial Accidents and the Commonwealth Employment Relations Board.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Appeals Court	13,078	0	13,077	395

http://www.mass.gov/courts/appealscourt/

Budgetary Direct Appropriations **13,077,557**

APPEALS COURT

0322-0100	For the operation of the appeals court	13,077,557

Board of Bar Examiners

The Board of Bar Examiners (BBE) is established by law under the General Laws of Massachusetts Chapter 221, Section 35 and the Supreme Judicial Court (SJC) appoints the Board of Bar Examiners' five members. Subject to the approval of the SJC, the Board makes and upholds rules with reference to examinations for admission to the bar and the qualifications of applicants in accordance with SJC Rule 3:01.

The Board evaluates the applicants' requirements, legal education and character and fitness to practice law for applicants petitioning the SJC for admission to the Massachusetts bar, either by examination or motion waiver. The Board prepares, administers and grades the bar examination and issues reports to the SJC, either recommending or not recommending applicants.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Board of Bar Examiners	1,203	0	1,203	0

www.mass.gov/bbe

Budgetary Direct Appropriations **1,203,173**

BOARD OF BAR EXAMINERS

0321-0100	For the operation of the board of bar examiners	1,203,173

Commission on Judicial Conduct

The Commission on Judicial Conduct (CJC) is the state agency responsible for investigating complaints of judicial misconduct against state court judges and for recommending, when necessary, discipline of judges to the Supreme Judicial Court. All fifty states and the District of Columbia have judicial conduct agencies to investigate allegations of judicial misconduct and disability that prevent judges from properly performing their judicial duties.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Commission on Judicial Conduct	609	0	608	0

http://www.mass.gov/cjc/

Budgetary Direct Appropriations **608,984**

COMMISSION ON JUDICIAL CONDUCT

0321-0001	For the operation of the commission on judicial conduct	608,984

Committee for Public Counsel Services

The Committee for Public Counsel Services, a 15-member body appointed by the Massachusetts Supreme Judicial Court, Governor, Senate and House of Representatives, to oversee the provision of legal representation to indigent persons who have a right to counsel in criminal and civil cases and administrative proceedings. Private attorneys provide representation and the Committee's Private Counsel Division (focusing on criminal and delinquency matters), Children and Family Law Division (CAFL), Youth Advocacy Department (YAD) and Mental Health Litigation Unit train, certify, support and oversee these attorneys. The Public Defender Division, CAFL and Juvenile Defender staff offices handle all other cases.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Committee for Public Counsel Services	191,249	182	191,431	8,950

http://www.mass.gov/cpcs/

Budgetary Direct Appropriations **182,349,261**

COMMITTEE FOR PUBLIC COUNSEL SERVICES

0321-1500	For the operation of the committee for public counsel services, as authorized by chapter 211D of the General Laws; provided, that the committee shall	22,455,006

develop and implement a system in which no less than 25 per cent of indigent defendants shall be represented by public defenders by the end of fiscal year 2015; provided further, that the committee shall provide a report to the executive office for administration and finance and the house and senate committees on ways and means, no later than September 1, 2014, detailing an implementation plan for meeting the requirements of the previous proviso, that shall include, but not be limited to, the following: (a) the expected surplus or deficiency for fiscal year 2015 of items 0321-1500 and 0321-1510, (b) the current and projected number of public defenders and private bar advocates assigned to each court house and (c) any perceived impediments to implementing this plan by the end of fiscal year 2015 and possible solutions to such impediments; provided further, that in hiring public defenders, priority shall be given to current private bar advocates; provided further, that the committee shall submit a report to the executive office for administration and finance, the clerks of the house of representatives and senate, the joint committee on the judiciary and the house and senate committees on ways and means no later than December 2, 2014, that shall include, but not be limited to, the following: (1) the number of cases for which the committee provided representation in the prior fiscal year, delineated by public defender and private bar advocate representation, and further delineated by type of case and geographic location, (2) the average cost for public defender services rendered per case, delineated by type of case and geographic location, (3) the average cost for private bar advocate services rendered per case, delineated by type of case and geographic location, (4) the average number of hours spent per case by public defenders, delineated by type of case and geographic location, (5) the average number of hours billed by private bar advocates, delineated by type of case and geographic location, (6) the total amount of counsel fees paid to the courts by clients for services rendered, delineated by type of case and geographic location and (7) any proposed expansion of legal services delineated by type of service, target population and cost; provided further, that the committee shall submit quarterly reports to the executive office for administration and finance and the house and senate committees on ways and means starting on October 12, 2014 and ending on July 11, 2015 that shall include, but not be limited to, the following: (1) the total number of cases that have been assigned to public defenders, delineated by type of case, (2) the number of cases that have been assigned to private bar advocates, delineated by type of case, (3) the total billable hours to date of private bar advocates, delineated by type of case, (4) the staffing efficiencies that have been achieved and (5) the cost effectiveness of private bar advocates; and provided further, that this data shall be provided in a cumulative manner, delineated by quarter

CPCS ATTORNEY SALARIES

0321-1504	For the payroll costs of the committee's public defenders, attorneys in charge and appeals attorneys, including fringe benefits costs; provided, that funds appropriated herein shall be expended only in the AA and DD object classes; and provided further, that funds appropriated in this item shall not be expended for administrative support staff or services of any kind	23,905,197

PRIVATE COUNSEL COMPENSATION

0321-1510	For compensation paid to private counsel assigned to represent indigent clients in criminal and civil cases; provided, that compensation shall not be granted for representation provided in excess of 75 per cent of total criminal and civil cases administered by the committee on public counsel services; and provided further, that compensation for an individual attorney shall not exceed 1650 hours of representation	120,714,882

INDIGENT PERSONS FEES AND COURT COSTS

0321-1520	For the fees and court costs of indigent persons	15,274,176

Federal Grant Spending	**101,134**

FGIDEONIMPINDG

0321-9886	For the purposes of a federally funded grant entitled, FGIDEONIMPINDG	101,134

Retained Revenue	**8,900,000**

INDIGENT COUNSEL FEES RETAINED REVENUE

0321-1518	The chief counsel of the committee for public counsel services may expend an amount not to exceed $8,900,000 from fees charged for attorney representation of indigent clients	8,900,000

Trust Spending	**81,000**

NEW ENGLAND SCHOOL OF LAW TRUST FUND

0321-1604	6,000

TRAINING FOR PUBLIC AND PRIVATE ATTORNEYS

0321-1606	50,000

JUVENILE ADVOCACY PROJECT

0321-1611	25,000

Mental Health Legal Advisors Committee

Advancing the rights and opportunities of persons with mental disabilities through quality legal advocacy and education in Massachusetts.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue

Mental Health Legal Advisors Committee	872	28	900	0

http://www.mass.gov/mhlac

Budgetary Direct Appropriations **872,219**

MENTAL HEALTH LEGAL ADVISORS COMMITTEE

0321-2000	For the operation of the mental health legal advisors committee	872,219

Trust Spending **28,334**

MENTAL HEALTH LEGAL ADVISORS COMMITTEE TRUST

0301-0860		28,334

Supreme Judicial Court

To promote the rule of law and foster public trust by leading an independent judiciary that assures every person equal access to the fair, timely and impartial resolution of disputes in courts managed with efficiency and professionalism.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Supreme Judicial Court	26,397	0	26,396	2,952

www.mass.gov/sjc

Budgetary Direct Appropriations **26,396,626**

SUPREME JUDICIAL COURT

0320-0003	For the operation of the supreme judicial court, including salaries of the chief justice and the 6 associate justices	8,505,923

SUFFOLK COUNTY SUPREME JUDICIAL COURT CLERK'S OFFICE

0320-0010	For the operation of the clerk's office of the supreme judicial court for Suffolk county	1,462,119

MASSACHUSETTS LEGAL ASSISTANCE CORPORATION

0321-1600	For civil legal assistance; provided, that notwithstanding section 9 of chapter 221A of the General Laws, the Massachusetts Legal Assistance Corporation shall expend funds for the Disability Benefits Project, the Medicare Advocacy Project and the Battered Women's Legal Assistance Project	14,000,000

PRISONERS' LEGAL SERVICES

0321-2100	For the Prisoners' Legal Services, formerly known as Massachusetts correctional legal services committee	1,129,584

SUFFOLK COUNTY SOCIAL LAW LIBRARY

0321-2205	For the expenses of the social law library located in Suffolk county	1,299,000

Trial Court

The mission of the Trial Court of Massachusetts is to deliver high-quality justice to all citizens in a safe, respectful environment by making sound judicial decisions in a timely, efficient and courteous manner. The Trial Court enhances the accessibility and timeliness of the delivery of justice by emphasizing effectiveness, accountability, transparency and continuous improvement.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Trial Court	617,572	14	617,586	98,478

www.mass.gov/courts/courtsandjudges/courts/trialcourt.html

Budgetary Direct Appropriations **617,571,639**

TRIAL COURT JUSTICES' SALARIES

0330-0101	For the salaries of the justices' of the trial court departments; provided, that the trial court administrator may transfer funds between this item and any other item within the trial court	72,665,233

ADMINISTRATIVE STAFF

0330-0300	For the central administration of the trial court, including the court security program, the Massachusetts sentencing commission and alternative dispute resolution and permanency mediation services; provided, that 50 per cent of all fees payable under Massachusetts Rules of Criminal Procedure 15(d) and 30(c)(8) shall be paid from this item; provided further, that funds be expended for additional expenses associated with the operation of the trial court, the operation of the superior court department, the operation of the district court department, the operation of the probate and family court department, the operation of the land court department, the operation of the Boston municipal court department, the operation of the housing court department, the operation of the juvenile court department, the operation of the commissioner of probation and the operation of the community corrections administration; and provided further, that the trial court administrator and management may transfer funds between this item and any other item within the trial court	221,314,990

TRIAL COURT VIDEO TELECONFERENCING

0330-0500	For expanded use of video teleconferencing for court appearances by persons in the custody of houses of correction; provided, that the court administrator shall distribute funds from this item for proposals to increase video teleconferencing that are most likely to result in cost savings; provided further, that proposals shall be developed by 1 or more district or superior court in partnership with 1 or more house of correction; provided further, that proposals shall include: (a) the type of court appearances proposed for video teleconferencing; (b) the constitutional, statutory, fiscal, procedural or other obstacles that may limit the use of video teleconferencing; (c) the estimates of initial costs related to the proposal; and (d) the estimated annual savings from using video teleconferencing; provided further, that funds from this item may be used to ensure equitable distribution of savings between both the court and house of correction; provided further, that not later than March 3, 2015, the court administrator shall report to the house and senate committees on ways and means on the distribution of funds from this item; provided further, that the report shall include: (a) a summary of proposals received; (b) a summary of proposals receiving funds from this item; (c) a summary of estimated first-year costs and savings; and (d) an analysis of constitutional, statutory, fiscal, procedural or other obstacles to the further expansion of video teleconferencing; and provided further, that the court administrator may transfer funds from this item to item 0330-0300 within 10 days after submitting written notice of such transfer to the house and senate committees on ways and means	500,000

RECIDIVISM REDUCTION PILOT PROGRAM

0330-0599	For a probation pilot program that administers high-intensity supervision that promotes successful probation outcomes and reduces recidivism; provided, that the office of the commissioner of probation shall partner with an external research organization that is responsible for monitoring program fidelity, designing and implementing the experimental model and collecting and analyzing the outcome evaluation; provided further, that the pilot program shall be conducted at both a district and superior court; provided further, that the office of the commissioner of probation shall submit a report to the house and senate committees on ways and means not later than March 14, 2015 that shall include, but not be limited to: (a) the site selected for the pilot program; (b) the research organization selected for the program; and (c) any relevant data on participants and initial outcomes; and provided further, that any unexpended funds in this item shall not revert but shall be made available for expenditure until June 30, 2016	720,632

TRIAL COURT SPECIALTY COURTS

0330-3337	For the operation of the specialty courts	2,708,700

SUPERIOR COURT

0331-0100	For the operation of the superior court department	30,745,003

DISTRICT COURT

0332-0100	For the operation of the district court department	63,028,051

PROBATE AND FAMILY COURT

0333-0002	For the operation of the probate and family court department	28,525,137

LAND COURT

0334-0001	For the operation of the land court department	3,478,442

BOSTON MUNICIPAL COURT

0335-0001	For the operation of the Boston municipal court department	13,113,290

HOUSING COURT

0336-0002	For the operation of the housing court department	7,488,680

JUVENILE COURT

0337-0002	For the operation of the juvenile court department	18,500,984

COMMISSIONER OF PROBATION

0339-1001	For the office of the commissioner of probation; provided, that associate probation officers shall only perform in-court functions and shall assume the in-court duties of the currently employed probation officers who shall be reassigned within the probation service, subject to collective bargaining agreements, to perform intensive, community-based supervision of probationers, including the intensive supervision and community restraint services in item 0339-1003; provided further, that funds from this item shall be expended for the costs associated with full implementation of chapter 303 of the acts of 2006 and chapter 418 of the acts of 2006 to ensure effective supervision of probationers who are monitored through global positioning system bracelets; provided further, that no funds shall be expended from this item to cover the costs of building leases; provided further, that notwithstanding any general or special law, rule or regulation to the contrary, probation officer personnel and probation clerical support staff assigned to the courts shall be provided with suitable office space in their current location in and around the various divisions and departments of the trial court, as the case may be, or in suitable office space as appropriate, with the advice and consent of the commissioner; provided further, that the office shall enter into an interagency service agreement with the department of revenue to verify income data and to use the department's wage reporting and bank match system for the purpose of weekly tape-matching to determine an individual's eligibility for appointment of indigent counsel, as defined in chapter 211D of the General Laws; provided further, that the office shall submit quarterly reports on indigency verification to the joint committee on the judiciary and the house and senate committees on ways and means that shall include, but not be limited to: (a) the number of individuals determined to be indigent; (b) the number of individuals determined not to be indigent; (c) the number of individuals found to be misrepresenting assets; (d) the number of individuals found to no longer qualify for appointment of counsel upon any re-assessment of indigency under section 2 of said chapter 211D; (e) the total number and amount of indigent counsel fees collected and the total number and amount of indigent counsel fees waived; (f) the average indigent counsel fee that each court division collects; (g) the total number and amount of indigent but able to contribute fees collected and waived; (h) the range of indigent but able to contribute fees collected; and (i) the number of cases in which community service in lieu of indigent counsel fees was performed; provided further, that the information within the report shall be delineated by court division; provide further, that the office shall submit quarterly reports to the joint committee on the judiciary and the house and senate committees on ways and means that shall include: (a) the office's definition of supervisory and nonsupervisory cases; (b) a detailed description of what each level of supervision within these	130,799,620

classifications entails in terms of responsibilities of the probation officer; (c) the average time commitment for a probation officer for each level of supervision on a monthly basis; (d) the overall number of individuals on probation; (e) the number of individuals added to probation and the number removed from probation for each month within that quarter; and (f) the total number of full-time employees who administer probationary cases; provided further, that these figures shall be delineated by level of supervisory and nonsupervisory probation and by court division; provided further, that the overall number of individuals on probation and added to probation each month shall be separately delineated by originating court or referral source; and provided further, that the report shall include the number of probationers served by community corrections centers and electronic monitoring including, but not limited to, global positioning systems, and delineated by level of supervisory and nonsupervisory probation

OFFICE OF COMMUNITY CORRECTIONS

0339-1003	For the office of community corrections and performance-based contracts for the operation of community corrections centers; provided, that the office shall submit a report to the house and senate committees on ways and means not later than February 26, 2015; and provided further, that the report shall include, but not be limited to: (a) the performance standards used to assess the success of community corrections centers; (b) a description of how each community corrections center rates based on performance and utilization data; (c) the amount of each contract awarded to community corrections centers on a per client-day basis; (d) standards for terminating contracts with underperforming community corrections centers; and (e) a plan for increasing the use of community corrections centers by the courts, the department of correction and the sheriffs	20,981,942

JURY COMMISSIONER

0339-2100	For the operation of the office of the jury commissioner; provided, that the trial court administrator and management may transfer funds between this item and any other item within the trial court	3,000,933

Trust Spending **14,890**

JOHN AND ETHEL GOLDBERG V. FUND

0330-2413	14,890

Labor and Workforce Development

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Career Services	16,494	0	16,494	372
Department of Industrial Accidents	19,853	0	19,852	0
Department of Labor	0	0	0	0
Department of Labor Relations	2,250	0	2,249	100
Department of Labor Standards	2,594	0	2,594	0
Department of Unemployment Assistance	3,600	352,866	356,466	0
Office of the Secretary of Labor and Workforce Development	1,173	19,041	20,214	2,269
TOTAL	45,964	371,907	417,869	2,741

Historical Employment Levels

Department	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
Department of Career Services	7	0	0	0	0
Department of Industrial Accidents	202	194	172	179	169
Department of Labor	28	0	0	0	0
Department of Labor Relations	19	17	20	22	24
Department of Labor Standards	0	37	32	36	36
Office of the Secretary of Labor and Workforce Development	14	15	12	12	12
TOTAL	269	262	236	249	241

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

Department of Career Services

The mission of the Department of Career Services (DES) is to enhance the quality, diversity and stability of the Commonwealth's workforce by making available new opportunities and training through its 34 One-Stop Career Centers that assist businesses in finding qualified workers and provide job seekers with career guidance and referrals to jobs and training.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Career Services	16,494	0	16,494	372

http://www.mass.gov/dcs

Budgetary Direct Appropriations **16,494,467**

SUMMER JOBS PROGRAM FOR AT RISK YOUTH

7002-0012	For a youth-at-risk program targeted at reducing juvenile delinquency in high risk areas; provided, that these funds may be expended for the development and implementation of a year-round employment program for at-risk youth as well as existing year-round employment programs	12,000,000

ONE STOP CAREER CENTERS

7003-0803	For the operation of the one-stop career centers, including the administration and oversight to these centers provided by the department of career services	4,494,467

Department of Industrial Accidents

The mission of the Department of Industrial Accidents (DIA) is to administer the Commonwealth's Workers' Compensation system and provide prompt and fair compensation to victims of occupational injuries and illness, and to see that medical treatment to injured workers is provided in a timely manner, while balancing the needs of employers to contain workers' compensation insurance costs.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Industrial Accidents	19,853	0	19,852	0

http://www.mass.gov/dia

Budgetary Direct Appropriations **19,852,999**

DEPARTMENT OF INDUSTRIAL ACCIDENTS

7003-0500	For the operation and administrative expenses of the department of industrial accidents; provided, that the General Fund shall be reimbursed the amount appropriated in this item and for associated indirect and direct fringe benefit costs from assessments levied under section 65 of chapter 152 of the General Laws	19,852,999

Department of Labor

The mission of the Department of Labor is to ensure the efficient operation of agencies that protect the general welfare of working people in Massachusetts and that promote stable, harmonious and mutually beneficial relationships between employers and employees. The Division of Occupational Safety within the Department of Labor promotes and protect workers' safety and health, wages and working conditions.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Labor	0	0	0	0

http://www.mass.gov/dol

Retained Revenue **0**

Department of Labor Relations

The Department of Labor Relations (DLR) is statutorily charged with the mission of preventing or promptly settling labor disputes by offering dispute resolution services to both public and private sector employers and the labor organizations that represent their employees. The four primary functions of the DLR are: (1) adjudication of prohibited practice charges; (2) handling of representation cases and bargaining unit clarification cases; (3) prevention and investigation of strikes by public employees; and (4) the provision of conciliation, arbitration and mediation services.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Labor Relations	2,250	0	2,249	100

http://www.mass.gov/dlr

Budgetary Direct Appropriations **2,149,659**

DEPARTMENT OF LABOR RELATIONS

7003-0900	For the operation of the department of labor relations	2,149,659

Retained Revenue **100,000**

ARBITRATION AND MEDIATION RETAINED REVENUE

7003-0901	For the department of labor relations which may expend for the operation of the department an amount not to exceed $100,000 from fees collected under section 3B of chapter 7 of the General Laws or section 6 of chapter 150 of the General Laws; provided, that the first $100,000 of such fees collected by the department shall be deposited into the General Fund and any fees collected in excess of $200,000 shall be deposited into the General Fund; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	100,000

Department of Labor Standards

The mission of the Department of Labor Standards (DLS) is to promote and protect workers' safety, health, wages and working conditions. In collaboration with public and private entities, DLS protects workers by means of education and training, workplace safety and health consultation and assessment, occupational injury and illness data collection and analysis, and consistent and responsible administration and enforcement of its statutes and regulations. DLS carries out its objectives in a manner that supports employers and strengthens the Commonwealth's communities and economy. In addition, DLS also promotes, develops and services registered apprenticeship programs in the Commonwealth through its Division of Apprenticeship Training (DAT).

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Labor Standards	2,594	0	2,594	0

http://www.mass.gov/lwd/labor-standards/

Budgetary Direct Appropriations **2,141,234**

DEPARTMENT OF LABOR STANDARDS

7003-0200	For the operation of the department of labor standards; provided, that positions for a program to evaluate asbestos levels in public schools and other public buildings shall not be subject to chapter 31 of the General Laws	2,141,234

Retained Revenue **452,850**

ASBESTOS DELEADING EA SERVICES

7003-0201	For the department of labor standards; provided, that the department may expend an amount not to exceed $452,850 received from fees authorized	452,850

under section 3A of chapter 23 of the General Laws and civil fines issued under section 197B of chapter 111 of the General Laws, section 46R of chapter 140 of the General Laws and section 6F1/2 of chapter 149 of the General Laws

Department of Unemployment Assistance

The Department of Workforce Development's (DWD) mission is to enhance the quality, diversity and stability of the Commonwealth's workforce by making available new opportunities and training, ensuring that businesses are informed of all employment laws impacting them and their employees, providing temporary assistance when employment is interrupted and ensuring equal access to economic self-sufficiency and opportunity for all citizens of the Commonwealth.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Unemployment Assistance	3,600	352,866	356,466	0

Budgetary Direct Appropriations		**3,600,000**
MASSACHUSETTS MANUFACTURING EXTENSION PARTNERSHIP		
7003-0606	For a grant to the Massachusetts manufacturing extension partnership to maintain and promote manufacturing as an integral part of the economy and for programs designed to assist small and mid-sized manufacturing companies	2,000,000
MASSACHUSETTS SERVICE ALLIANCE		
7003-1206	For the Massachusetts Service Alliance to administer State Service Corps grants and provide training and support to volunteer and service organizations	1,600,000
Federal Grant Spending		**168,536,343**
MINE SAFETY AND HEALTH TRAINING		
7002-2013	For the purposes of a federally funded grant entitled, Mine Safety and Health Training	23,263
ADMINISTRATIVE CLEARING ACCOUNT		
7002-6621	For the purposes of a federally funded grant entitled, Administrative Clearing Account	11,631,891
UNEMPLOYMENT INSURANCE ADMINISTRATION		
7002-6624	For the purposes of a federally funded grant entitled, Unemployment	73,000,000

	Insurance Administration	
EMPLOYMENT SERVICES STATE ALLOTMENT		
7002-6626	For the purposes of a federally funded grant entitled, Employment Services State Allotment	19,809,531
DISABLED VETERANS OUTREACH PROGRAM		
7002-6628	For the purposes of a federally funded grant entitled, Disabled Veterans Outreach Program	1,480,434
LOCAL VETERANS EMPLOYMENT PROGRAM		
7002-6629	For the purposes of a federally funded grant entitled, Local Veterans Employment Program	823,000
FEDERAL BUREAU OF LABOR STATISTICS		
7002-9701	For the purposes of a federally funded grant entitled, Federal Bureau of Labor Statistics	2,040,298
TRADE ADJUSTMENT ASSISTANCE		
7003-1010	For the purposes of a federally funded grant entitled, Trade Adjustment Assistance	10,545,615
WORKFORCE INVESTMENT ACT ADULT ACTIVITIES		
7003-1630	For the purposes of a federally funded grant entitled, Workforce Investment Act Adult Activities	11,415,400
WORKFORCE INVESTMENT ACT YOUTH FORMULA GRANTS		
7003-1631	For the purposes of a federally funded grant entitled, Workforce Investment Act Youth Formula Grants	12,099,766
WORKFORCE DATA QUALITY INITIATIVE		
7003-1636	For the purposes of a federally funded grant entitled, Workforce Data Quality Initiative	339,500
WORKFORCE INVESTMENT ACT NATIONAL EMERGENCY GRANTS		
7003-1777	For the purposes of a federally funded grant entitled, Workforce Investment Act National Emergency Grants	10,000,000
WORKFORCE INVESTMENT ACT DISLOCATED WORKER FORMULA GRANT		
7003-1778	For the purposes of a federally funded grant entitled, Workforce Investment Act Dislocated Worker Formula Grant	13,467,644
BUREAU OF LABOR STATISTICS STATISTICAL SURVEY		
7003-4203	For the purposes of a federally funded grant entitled, Bureau of Labor Statistics Statistical Survey	64,000

ASBESTOS LICENSING AND MONITORING		
7003-4212	For the purposes of a federally funded grant entitled, Asbestos Licensing and Monitoring	108,000
LEAD LICENSING AND MONITORING		
7003-4213	For the purposes of a federally funded grant entitled, Lead Licensing and Monitoring	360,000
OSHA ONSITE CONSULTATION PROGRAM		
7003-6627	For the purposes of a federally funded grant entitled, OSHA Onsite Consultation Program	1,328,000

Trust Spending	**184,330,315**
APPRENTICE TRAINING IDENTIFICATION CARDS	
7002-0109	123,984
UNEMPLOYMENT HEALTH INSURANCE CONTRIBUTION	
7002-1601	63,217,823
ADMINISTRATION OF FAIRSHARE AS	
7002-5819	179,818
WORKFORCE TRAINING TRUST FUND	
7003-0135	20,460,297
MASSACHUSETTS INDUSTRIAL ACCIDENT	
7003-0202	23,495,419
GENERAL INDUSTRIAL ACCIDENT FUND	
7003-0204	62,095,318
IMPARTIAL MEDICAL EXAMINATION	
7003-0208	2,750,000
UNEMPLOYMENT COMP CONTINGENT FUND	
7003-1106	11,782,655
POLAROID BANKRUPTCY	
7003-3157	225,000

Office of the Secretary of Labor and Workforce Development

The Executive Office of Labor and Workforce Development's (EOLWD) mission is to enhance the quality, diversity and stability of the Commonwealth's workforce by making available new opportunities and training, protecting the rights of workers, preventing workplace injuries and illnesses, ensuring that businesses are informed of all employment laws impacting them and their employees, providing temporary assistance when employment is interrupted, promoting labor-management partnerships and ensuring equal access to economic self-sufficiency and opportunity for all citizens of the Commonwealth.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Secretary of Labor and Workforce Development	1,173	19,041	20,214	2,269

www.mass.gov/eolwd

Budgetary Direct Appropriations **1,173,153**

EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

7003-0100 For the operation of the executive office of labor and workforce development 889,277

LABOR AND WORKFORCE DEVELOPMENT IT COSTS

7003-0170 For the provision of information technology services within the executive office of labor and workforce development 283,876

Intragovernmental Service Fund **19,041,430**

CHARGEBACK FOR LABOR AND WORKFORCE DEVELOPMENT IT COSTS

7003-0171 For the cost of information technology services provided to agencies of the executive office of labor and workforce development 19,041,430
Intragovernmental Service Fund ... 100%

Legislature

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
House of Representatives	39,104	0	39,104	0
Joint Legislative Operations	8,456	0	8,456	0
Senate	19,121	0	19,120	0
TOTAL	66,682	0	66,680	0

Historical Employment Levels

Department	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
House of Representatives	633	616	611	614	614
Joint Legislative Operations	30	29	31	30	30
Senate	304	308	299	303	303
TOTAL	968	952	941	946	946

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

House of Representatives

The Massachusetts House of Representatives is comprised of 160 members, each representing a district of approximately 40,000 people. As required by the Massachusetts Constitution, the House meets every 72 hours, year-round in either formal or informal session to consider legislation. The Massachusetts House is led by the Speaker of the House who is elected by the members of the body at the beginning of each two-year legislative session. The Massachusetts Legislature, known as the General Court, has been meeting since 1713.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
House of Representatives	39,104	0	39,104	0

http://www.malegislature.gov/People/House

Budgetary Direct Appropriations **39,104,470**

HOUSE OF REPRESENTATIVES OPERATIONS

9600-0000	For the operation of the house of representatives	39,104,470

Joint Legislative Operations

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Joint Legislative Operations	8,456	0	8,456	0

http://www.mass.gov/legis

Budgetary Direct Appropriations **8,456,198**

JOINT LEGISLATIVE OPERATIONS

9700-0000	For the joint operations of the legislature	8,456,198

Senate

The Senate is comprised of 40 members, with each Senator elected to represent a district consisting of approximately 159,000 people. As required by the Massachusetts Constitution, the Senate meets every 3 days, year-round in either formal or informal session to consider legislation. The Massachusetts Senate is led by the President of the Senate who is elected by the members of the body at the beginning of each two-year legislative session. The Massachusetts Legislature, known as the General Court, has been meeting since 1713.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Senate	19,121	0	19,120	0

http://www.malegislature.gov/People/Senate

Budgetary Direct Appropriations		**19,120,979**
SENATE OPERATIONS		
9500-0000	For the operation of the senate	19,120,979

Public Safety

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Criminal History Systems Board	5,200	208	5,407	14,005
Department of Correction	581,573	8,050	589,622	9,234
Department of Fire Services	19,008	496	19,504	23,643
Department of Public Safety	15,874	188	16,062	36,979
Department of State Police	297,241	52,057	349,298	27,708
Massachusetts Emergency Management Agency	2,104	11,541	13,645	6,460
Military Division	19,641	35,016	54,658	1,400
Municipal Police Training Committee	4,595	0	4,595	1,202
Office of the Chief Medical Examiner	12,364	0	12,364	3,007
Office of the Secretary of Public Safety and Security	33,103	84,501	117,603	30
Parole Board	19,286	0	19,285	650
Sex Offender Registry Board	3,912	293	4,205	0
TOTAL	1,013,901	192,350	1,206,248	124,318

Historical Employment Levels

Department	June FY2011	June FY2012	June FY2013	Approved FY2014	Projected FY2015
Criminal History Systems Board	31	28	30	36	**46**
Department of Correction	4,983	5,164	5,283	5,262	**5,125**
Department of Fire Services	61	65	67	73	**77**
Department of Public Safety	128	135	135	145	**149**
Department of State Police	2,396	2,527	2,503	2,663	**2,663**
Massachusetts Emergency Management Agency	49	52	56	54	**54**
Merit Rating Board	52	0	0	0	**0**
Military Division	91	100	99	99	**103**

Municipal Police Training Committee	22	20	21	24	**24**
Office of the Chief Medical Examiner	65	67	68	81	**84**
Office of the Secretary of Public Safety and Security	127	123	117	117	**129**
Parole Board	199	201	201	212	**212**
Sex Offender Registry Board	56	52	48	51	**51**
TOTAL	8,259	8,534	8,626	8,817	8,717

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2015 FTE figures are preliminary and may not represent actual levels.

Criminal History Systems Board

The mission of the Department of Criminal Justice Information Services (DCJIS) is to provide timely and accurate criminal justice information and services to authorized law enforcement and non-criminal justice agencies and individuals in support of promoting the public safety and security of the Commonwealth of Massachusetts.

DCJIS recognizes and preserves the separate mission, priorities, constitutional objectives, governing laws and rules and regulations of the participating agencies responsible for criminal justice administration within the Commonwealth of Massachusetts. The DCJIS innovatively and collaboratively works to integrate, to the most reasonable extent possible, the functionality and interoperability of criminal justice information systems, focuses on enhancing the efficiency, effectiveness and accuracy of our criminal justice information, promotes enterprise information technology architecture for an integrated criminal justice information sharing, and collaborates with stakeholders to develop, establish and maintain a governance structure.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Criminal History Systems Board	5,200	208	5,407	14,005

www.mass.gov\cjis

Budgetary Direct Appropriations **2,200,000**

CRIMINAL JUSTICE INFORMATION SERVICES

8000-0110 For the operation of the department of criminal justice information services 2,200,000

Retained Revenue **3,000,000**

CORI RETAINED REVENUE

8000-0111 For the operation of the public safety information system and the criminal records review board within the department of criminal justice information services, which may expend for the operation of the office an amount not to exceed $3,000,000 from fees for services provided by the office; provided, 3,000,000

that funding from this item may be retained and expended from fees charged and collected under section 172A of chapter 6 of the General Laws; provided further, that funding from this item may be used to assist ex-offenders in obtaining and maintaining employment and to provide education and assistance regarding criminal records as specified in said section 172A of said chapter 6, and that the commissioner of the department of criminal justice information services may make funds from this item available for a competitive grant process to provide such assistance, training and education; and provided further, that for the purposes of accommodating discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system

Trust Spending	**208,000**
CRIMINAL OFFENDER RECORD INFORMATION ONLINE	
8000-0149	208,000

Department of Correction

The Massachusetts Department of Correction's mission is to promote public safety by managing offenders while providing care and appropriate programming in preparation for successful re-entry into the community.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Correction	581,573	8,050	589,622	9,234

http://www.mass.gov/doc

Budgetary Direct Appropriations		**569,272,686**
DEPARTMENT OF CORRECTION FACILITY OPERATIONS		
8900-0001	For the operation of the commonwealth's department of correction	560,081,787
MASSACHUSETTS ALCOHOL AND SUBSTANCE ABUSE CENTER		
8900-0002	For the operation of the Massachusetts Alcohol and Substance Abuse Center	5,000,000
PRISON INDUSTRIES AND FARM SERVICES PROGRAM		
8900-0010	For the operation of the prison industries and farm services programs; provided, that the commissioner of correction or designee shall determine the cost of manufacturing motor vehicle registration plates and certify to the comptroller the amounts to be transferred from the Commonwealth Transportation Fund to the General Fund	3,090,899

RE-ENTRY PROGRAMS

8900-1100	For re-entry programs at the department of correction intended to reduce recidivism rates, provided that $836,000 may be distributed to sheriff departments at the discretion of the executive office of public safety and security based upon criteria developed in consultation with the executive office for administration and finance for the purpose of the department of correction's re-entry programs	1,100,000

Intragovernmental Service Fund **8,050,000**

CHARGEBACK FOR PRISON INDUSTRIES AND FARM PROGRAM

8900-0021	For costs related to the production and distribution of products produced by the prison industries and farm programs, and for the costs of services provided by inmates Intragovernmental Service Fund ... 100%	8,050,000

Retained Revenue **12,300,000**

PRISON INDUSTRIES RETAINED REVENUE

8900-0011	The department of correction may expend for the prison industries and farm services programs an amount not to exceed $3,600,000 from revenues collected from the sale of products from those programs	3,600,000

REIMBURSEMENT FROM HOUSING FEDERAL INMATES RETAINED REVENUE

8900-0045	The department of correction may expend for the operation of the department, including personnel-related expenses, an amount not to exceed $100,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	100,000

DOC FEES RR

8900-0050	For the department of correction; provided, that the department may expend not more than $8,600,000 in revenues collected from the State Criminal Alien Assistance Program; and provided further, that for the purpose of accommodating timing discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate as reported in the state accounting system	8,600,000

Department of Fire Services

The mission of the Department of Fire Services is, through coordinated training, education, prevention, investigation and emergency response, to provide the citizens of Massachusetts with the ability to create safer communities; to assist and support the fire service community in the protection of life and property; to promote and enhance firefighter safety; and to provide a fire service leadership presence in the Executive Office of Public Safety and Security in order to direct policy and legislation on all fire related matters.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Fire Services	19,008	496	19,504	23,643

http://www.mass.gov/dfs

Budgetary Direct Appropriations **18,999,614**

DEPARTMENT OF FIRE SERVICES ADMINISTRATION

8324-0000 For the administration of the department of fire services, including the state fire marshal's office, the hazardous materials emergency response program, the board of fire prevention regulations, under section 4 of chapter 22D of the General Laws, the expenses of the fire safety commission, and the Massachusetts firefighting academy, including the Massachusetts fire training council certification program, municipal and non-municipal fire training, and expenses of the council; provided, that $1,200,000 shall be allocated by the department for Student Awareness Fire Education; provided further, that $100,000 shall be allocated by the department for Critical Incident Stress Management; provided further, that $100,000 shall be allocated by the department for Critical Incident Stress Management Residential Services; provided further, that $1,296,000 shall be allocated by the department for the commonwealth's Hazardous Material Response Teams; provided further, that notwithstanding any general or special law to the contrary, 100 per cent of the amount appropriated in this item for the administration of the department of fire services, the state fire marshal's office, the Massachusetts firefighting academy, critical incident stress programs, and the associated fringe benefits costs of personnel paid from this item for these purposes shall be assessed upon insurance companies writing fire, homeowners multiple peril, or commercial multiple peril policies on property situated in the commonwealth, and paid within 30 days after receiving notice of this assessment from the commissioner of insurance; provided further, that notwithstanding any general or special law to the contrary, 100 per cent of the amount appropriated in this item for the operation of the hazardous materials emergency response program and the associated fringe benefits costs of personnel paid from this item for these purposes shall be assessed upon insurance companies writing commercial multiple peril, non-liability portion policies on property situated in the commonwealth and commercial auto liability policies as referenced in line 5.1 and line 19.4 respectively, in the most recent annual statement on file with the commissioner of insurance; and provided further, that no more than 10 per cent of the amount designated for the arson prevention program shall be expended for the administrative cost of the program 18,999,614

Retained Revenue **8,500**

DEPARTMENT OF FIRE SERVICES RETAINED REVENUE

8324-0304	The department of fire services may expend for the purposes of enforcement and training an amount not more than $8,500 from revenue generated under chapter 148A of the General Laws and sections 8 and 9 of chapter 304 of the acts of 2004	8,500

Trust Spending **496,418**

MASSACHUSETTS FIRE ACADEMY TRUST FUND

8324-0160	386,571

FIRE PREVENTION AND PUBLIC SAFETY FUND

8324-0179	8,938

HAZARDOUS MATERIALS EMERGENCY MITIGATION RESPONSE RECOVERY

8324-1010	100,909

Department of Public Safety

The Massachusetts Department of Public Safety's mission is to reduce the risk to life and property by promoting safety in the design, construction, installation, inspection, operation, repair and alteration of boilers, pressure vessels, elevators, buildings amusement devices, hoisting equipment and security systems. The Department of Public Safety seeks to ensure the safe ingress to and egress from all new and existing buildings for persons with physical disabilities as well as promote safety through inspections, licensing, regulatory compliance and implementation of programs for continuing education of all license programs. The Department licenses, certifies, registers or otherwise approves individuals and\or parties involved in a wide variety of areas. Educating license holders and others assists with the proper understanding and implementation of all Department regulations and helps reduce the number of complaints received relating to the varied programs.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Public Safety	15,874	188	16,062	36,979

http://www.mass.gov/dps

Budgetary Direct Appropriations **4,514,545**

DEPARTMENT OF PUBLIC SAFETY AND INSPECTIONS

8311-1000	For the operation of the department of public safety, including the division of inspections	4,514,545

Retained Revenue **11,359,063**

DEPARTMENT OF PUBLIC SAFETY INSPECTION AND TRAINING

8315-1020	The department of public safety may expend for the operation of the department and for state building code training and education materials an amount not to exceed $9,378,878 from fees charged for training and for elevator and amusement park inspections under sections 62 and 62A of chapter 143 of the General Laws, and section 205A of chapter 140 of the General Laws; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	9,378,878

BOILER INSPECTION

8315-1022	For the department of public safety, which may expend an amount not to exceed $1,282,151 in revenues collected from fees for issuance of boiler and pressure vessel certificates and inspections; provided, that funds shall be expended for the operation of the department and for the purposes of addressing the existing boiler and pressure vessels inspection backlog; provided further, that funds shall be expended for hiring additional engineering inspectors or engineers; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	1,282,151

LICENSURE FOR PIPEFITTERS

8315-1024	For the department of public safety, which may expend not more than $600,000 of revenues collected from fees for the licensure of pipefitters; provided, that funds shall be expended to become compliant with sections 53 and 84 of chapter 146 of the General Laws	600,000

BUILDING CODE TRAINING

8315-1025	For the department of public safety, which may collect and expend an amount not to exceed $98,035 to provide state building code training and courses for instruction; provided, that the agency may charge fees for the classes and educational materials associated	98,035

Trust Spending **188,646**

STATE ATHLETIC COMMISSION FUND ADMIN

8315-1032 71,105

MASSPORT ASSIGNED STATE BUILDING INSPECTOR EXPENDABLE TRUST

8315-4161	117,541

Department of State Police

The Massachusetts State Police is the principal statewide law enforcement agency in the Commonwealth. The Massachusetts State Police, in partnership with local communities, is dedicated to providing quality policing directed at achieving safer roadways and reducing crime through investigations, education and patrol services and by providing leadership and resources during natural disasters, civil disorders and critical incidents.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of State Police	297,241	52,057	349,298	27,708

http://www.mass.gov/msp

Budgetary Direct Appropriations		**274,104,977**
NEW STATE POLICE CLASS		
8100-0515	For the estimated expenses of hiring, equipping and training state police recruits to maintain the strength of the state police	600,000
DEPARTMENT OF STATE POLICE		
8100-1001	For the operation of the department of state police including overtime costs; provided, that the department shall expend funds from this item for the purposes of maximizing federal grants for the operation of a counter-terrorism unit; and provided further, that funds from this item may be used for the administration of budgetary, procurement, fiscal, human resources, payroll and other administrative services of the municipal police training committee and the department of criminal justice information services	253,925,537
STATE POLICE CRIME LABORATORY		
8100-1004	For the operation and related costs of the state police crime laboratory	19,159,439
UMASS DRUG LAB		
8100-1005	For the analysis of narcotic drug synthetic substitutes, poisons, drugs, medicines and chemicals at the University of Massachusetts medical school in order to support the law enforcement efforts of the district attorneys, the state police and municipal police departments	420,000
Federal Grant Spending		**9,156,149**
FEDERAL MOTOR CARRIER SAFETY ASSISTANCE		

8100-0210	For the purposes of a federally funded grant entitled, Federal Motor Carrier Safety Assistance	393,761

HIGH PRIORITY PASSENGER VEHICLE ENFORCEMENT

8100-0212	For the purposes of a federally funded grant entitled, Federal Motor Carrier Safety Admin Motorcoach Van Passenger	191,375

FMCSA BASIC AND INCENTIVE

8100-2010	For the purposes of a federally funded grant entitled, Federal Motor Carrier Safety Administration FFY02	2,612,720

STATE POLICE REGIONAL INFORMATION SHARING SYSTEM

8100-2058	For the purposes of a federally funded grant entitled, NE State Police Admins Conference - Regional Investigation	3,400,000

INTERNET CRIME AGAINST CHILDREN CONTINUATION CONTINUATION

8100-2640	For the purposes of a federally funded grant entitled, Internet Crimes Against Children Task Force Continuation	390,936

FORENSIC DNA BACKLOG REDUCTION PROGRAM

8100-9751	For the purposes of a federally funded grant entitled, DNA	727,158

2012 FORENSIC DNA BACKLOG REDUCTION PROGRAM

8100-9753	For the purposes of a federally funded grant entitled, 12 DNA Backlog Reduction	1,127,999

PAUL COVERDELL FORENSIC SCIENCE IMPROVEMENT PROGRAM 2013

8100-9755	For the purposes of a federally funded grant entitled, Paul Coverdell Forensic Science Improvement Program 2013	312,200

Intragovernmental Service Fund **37,513,375**

CHARGEBACK FOR STATE POLICE DETAILS

8100-0002	For the costs of overtime associated with requested police details; provided, that for the purpose of accommodating discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate thereof as reported in the state accounting system Intragovernmental Service Fund ... 100%	37,357,000

CHARGEBACK FOR STATE POLICE TELECOMMUNICATIONS

8100-0003	For the costs associated with the use of the statewide telecommunications system for the maintenance of the system Intragovernmental Service Fund ... 100%	156,375

Retained Revenue **23,136,500**

PRIVATE DETAIL RETAINED REVENUE

8100-0006	The department of state police may expend for the costs of private police details, including administrative costs, an amount not to exceed $20,000,000 from fees charged for those details; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	20,000,000

SPECIAL EVENT DETAIL RETAINED REVENUE

8100-0012	For the department of state police; provided, that the department may expend for the costs of security services provided by state police officers, including overtime and administrative costs, an amount not to exceed $550,000 from fees charged for these services; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system	550,000

FEDERAL REIMBURSEMENT RETAINED REVENUE

8100-0018	For the department of state police, which may expend an amount not to exceed $2,501,500 for certain police activities provided pursuant to agreements authorized in this item; provided, that for fiscal year 2015, the colonel of state police may enter into service agreements with the commanding officer or other person in charge of a military reservation of the United States located in the Massachusetts Development Finance Agency, under chapter 23G of the General Laws; provided further, that these agreements shall establish the responsibilities pertaining to the operation and maintenance of police services including, but not limited to: (1) provisions governing payment to the department for the cost of regular salaries, overtime, retirement and other employee benefits; and (2) provisions governing payment to the department for the cost of furnishings and equipment necessary to provide such police services; provided further, that the department may charge any recipients of police services for the cost of such services, as authorized by this item; provided further, that the department may retain the revenue so received and expend such revenue as necessary pursuant to this item to provide the agreed level of services; provided further, that the colonel may enter into service agreements as may be necessary to enhance the protection of persons, as well as assets and infrastructure located within the commonwealth, from possible external threat or activity; provided further, that such agreements shall establish the responsibilities pertaining to the operation and maintenance of police services including, but not limited to: (1) provisions governing payment to the department for the cost of regular salaries, overtime, retirement, and other employee benefits; and (2) provisions governing payment to the department for the cost of equipment necessary to provide such police services; provided further, that the department may charge any recipients of police services for the cost of such services, as authorized by this item; provided further, that the	2,501,500

department may retain the revenue so received and expend such revenue as necessary pursuant to this item to provide the agreed level of services; provided further, that the colonel may expend from this item costs associated with joint federal and state law enforcement activities from federal reimbursements received therefore; and provided further, that notwithstanding any general or special law to the contrary, for the purposes of accommodating discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue, estimate as reported in the state accounting system

TELECOMMUNICATIONS ACCESS FEE RETAINED REVENUE

8100-0020	For the department of state police, which may expend an amount not to exceed $35,000 in fees charged for the use of the statewide telecommunications system for the maintenance of the system	35,000

AUTO ETCHING FEE RETAINED REVENUE

8100-0101	For the department of state police, which may expend for the Governor's Auto Theft Strike Force an amount not to exceed $50,000 from fees for services performed through the auto etching program and from assessments upon the insurance industry	50,000

Trust Spending	**5,387,750**
STATE DNA DATABASE TRUST	
8000-0104	214,750
FEDERAL FORFEITURE ACCOUNT	
8100-4444	3,095,000
STATE FORFEITURE ACCOUNT	
8100-4545	78,000
FIREARMS FINGERPRINT IDENTITY VERIFICATION	
8100-4949	2,000,000

Massachusetts Emergency Management Agency

The Massachusetts Emergency Management Agency (MEMA) is the state agency with primary responsibility for ensuring the state's resilience to disasters. MEMA's staff of professional planners, communications specialists, operations managers and support personnel is committed to an all hazards approach to emergency management. By building and sustaining effective partnerships with federal, state and local government agencies and with the private sector - individuals, families, non-profits and businesses, MEMA ensures the Commonwealth's ability to rapidly recover from large and small disasters by assessing and mitigating hazards, enhancing preparedness, ensuring effective response and building the capacity to recover.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Massachusetts Emergency Management Agency	2,104	11,541	13,645	6,460

http://www.mass.gov/mema

Budgetary Direct Appropriations **2,104,018**

MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY

8800-0001	For the operation of the Massachusetts emergency management agency	1,650,031

NUCLEAR SAFETY PREPAREDNESS PROGRAM

8800-0100	For the nuclear safety preparedness program of the Massachusetts emergency management agency; provided, that the costs of the program, including fringe benefits and indirect costs, shall be assessed upon Nuclear Regulatory Commission licensees operating nuclear power generating facilities in the commonwealth; provided further, that the department of public utilities shall develop an equitable method of apportioning such assessments among such licensees; and provided further, that such assessments shall be paid during the current fiscal year as provided by the department	453,987

Federal Grant Spending **8,585,045**

HAZARD MITIGATION GRANT PROGRAM

8800-0064	For the purposes of a federally funded grant entitled, Hazard Mitigation Grant Program	5,656,850

PRE-DISASTER MITIGATION

8800-0087	For the purposes of a federally funded grant entitled, Pre-Disaster Mitigation	2,025,355

EMERGENCY MANAGEMENT PERFORMANCE GRANT

8800-2012	For the purposes of a federally funded grant entitled, Emergency Management Performance Grant	902,840

Trust Spending **2,956,625**

INTERSTATE EMERGENCY MANAGEMENT ASSISTANCE COMPACT EXP TRUST

8800-0013 300,245

EMERGENCY MANAGEMENT ASSISTANCE TRUST

8800-0024 2,656,380

Military Division

The Massachusetts National Guard's mission is to train, equip and provide joint service operational military forces that are capable of mobilizing and deploying in response to both federal and worldwide contingency operations. The National Guard provides military assistance to civil agencies during emergency operations within the Commonwealth and upon request through the Emergency Assistance Compact to other states. To ensure successful accomplishment of this mission, the Massachusetts National Guard must sustain a ready, reliable and robust joint and combined military team of Army, Air Force, federal and state civilian employees.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Military Division	19,641	35,016	54,658	1,400

http://www.mass.gov/guard

Budgetary Direct Appropriations **18,241,220**

MILITARY DIVISION

8700-0001 For the operation of the military division, including the offices of the adjutant general and state quartermaster, the armories, the camp Curtis Guild rifle range and certain national guard aviation facilities; provided, that notwithstanding chapter 30 of the General Laws, certain military personnel in the military division may be paid salaries according to military pay grades 9,629,558

NATIONAL GUARD TUITION AND FEE WAIVERS

8700-1150 For reimbursement of the costs of the Massachusetts national guard tuition and fee waivers under section 19 of chapter 15A of the General Laws; provided, that no funds shall be distributed from this item prior to certification by the state and community colleges and the University of Massachusetts of the actual amount of tuition and fees waived for national guard members attending public institutions of higher education under said section 19 of said chapter 15A that would otherwise have been retained by the campuses, according to procedures and regulations adopted by the military division of the Massachusetts national guard; and provided further, that funds from this item may be expended through August 31, 2015 for the reimbursement of the tuition and fees waived for classes taken during the summer months 7,250,000

WELCOME HOME BONUS LIFE INSURANCE PREMIUM REIMBURSEMENT

8700-1160	For life insurance premiums under section 88B of chapter 33 of the General Laws	1,361,662

Federal Grant Spending		**33,340,339**

ARMY NATIONAL GUARD FACILITIES PROGRAM

8700-1001	For the purposes of a federally funded grant entitled, Army National Guard Facilities Program	14,291,208

ARMY NATIONAL GUARD ENVIRONMENTAL PROGRAM

8700-1002	For the purposes of a federally funded grant entitled, Army National Guard Environmental Program	2,634,701

ARMY NATIONAL GUARD SECURITY

8700-1003	For the purposes of a federally funded grant entitled, Army National Guard Security	1,560,000

ARMY NATIONAL GUARD ELECTRONIC SECURITY

8700-1004	For the purposes of a federally funded grant entitled, Army National Guard Electronic Security	190,000

ARMY NATIONAL GUARD COMMAND CONTROL, COMMUNICATNS & INFO MGT

8700-1005	For the purposes of a federally funded grant entitled, Army National Guard Command Control, Communicatns & Info Mgt	400,000

ARMY NATIONAL GUARD SUSTAINABLE RANGES

8700-1007	For the purposes of a federally funded grant entitled, Army National Guard Sustainable Ranges	228,875

ARMY NATIONAL GUARD ANTI-TERRORISM

8700-1010	For the purposes of a federally funded grant entitled, Army National Guard Anti-Terrorism	100,000

AIR NATIONAL GUARD FACILITIES OPERATIONS AND MAINTENANCE

8700-1021	For the purposes of a federally funded grant entitled, Air National Guard Facilities Operations and Maintenance	9,573,206

AIR NATIONAL GUARD ENVIRONMENTAL

8700-1022	For the purposes of a federally funded grant entitled, Air National Guard Environmental	66,068

AIR NATIONAL GUARD SECURITY

8700-1023	For the purposes of a federally funded grant entitled, Air National Guard Security	1,154,077

AIR NATIONAL GUARD FIRE PROTECTION

8700-1024	For the purposes of a federally funded grant entitled, Air National Guard Fire Protection	2,471,105

AIR NATIONAL GUARD DISTRIBUTED LEARNING PROGRAM

8700-1040	For the purposes of a federally funded grant entitled, Air National Guard Distributed Learning Program	221,879

STATE FAMILY PROGRAM ACTIVITIES

8700-1041	For the purposes of a federally funded grant entitled, State Family Program Activities	99,220

NATICK NATIONAL GUARD READINESS CENTER

8700-2001	For the purposes of a federally funded grant entitled, Natick National Guard Readiness Center	100,000

AIR NATIONAL GUARD SERVICES PROGRAM

8700-3076	For the purposes of a federally funded grant entitled, Air National Guard Services Program	250,000

Intragovernmental Service Fund **300,000**

CHARGEBACK FOR ARMORY RENTALS

8700-1145	For the costs of utilities and maintenance associated with state armory rentals and related services Intragovernmental Service Fund ... 100%	300,000

Retained Revenue **1,400,000**

ARMORY RENTAL FEE RETAINED REVENUE

8700-1140	The military division may expend for the costs of national guard missions and division operations an amount not to exceed $1,400,000 from fees charged for the non-military rental or use of armories and from reimbursements generated by national guard missions	1,400,000

Trust Spending **1,376,623**

FRIENDS OF MASSACHUSETTS NATIONAL GUARD AND RESERVE FAMILIES

8700-0143		891,993

NATIONAL GUARD ASSET FORFEITURE EXPENDABLE TRUST

8700-2240	484,630

Municipal Police Training Committee

The mission of the Municipal Police Training Committee (MPTC) is to set and enforce training standards for and to identify and meet the training needs of the municipal, University of Massachusetts and environmental police officers of the Commonwealth and to facilitate the delivery of up-to-date, state-of-the-art training and to document training. At the same time, the MPTC must be responsive to the needs of municipal and University of Massachusetts police departments, the Massachusetts Environmental Police and the communities they serve.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Municipal Police Training Committee	4,595	0	4,595	1,202

http://www.mass.gov/mptc

Budgetary Direct Appropriations **3,395,039**

MUNICIPAL POLICE TRAINING COMMITTEE

8200-0200	For the operation of veteran, reserve and in-service training programs conducted by the municipal police training committee	3,395,039

Retained Revenue **1,200,000**

MUNICIPAL RECRUIT TRAINING PROGRAM FEE RETAINED REVENUE

8200-0222	The municipal police training committee may expend for the cost of training for law enforcement personnel an amount not to exceed $1,200,000 in fees charged for the training; provided, that the committee shall charge $3,000 per recruit for the training; provided further, that the charge shall be paid in full prior to the start of training; provided further, that notwithstanding any general or special law to the contrary, for the purposes of accommodating discrepancies between the receipt of retained revenues and related expenditures, the committee may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate thereof, as reported in the state accounting system; and provided further, that any unexpended funds in this item shall not revert and shall be made available for the purposes of this item until June 30, 2016	1,200,000

Office of the Chief Medical Examiner

The Office of Chief Medical Examiner is responsible for investigating the cause and manner of death in violent, unexplained or suspicious deaths.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Chief Medical Examiner	12,364	0	12,364	3,007

www.mass.gov/ocme

Budgetary Direct Appropriations **9,364,342**

OFFICE OF THE CHIEF MEDICAL EXAMINER

8000-0105 For the operation of the office of the chief medical examiner 9,364,342

Retained Revenue **3,000,000**

CHIEF MEDICAL EXAMINER FEE RETAINED REVENUE

8000-0122 The office of the chief medical examiner may expend for the operation of the office an amount not to exceed $3,000,000 from fees for services provided by the office; provided, that notwithstanding any general or special law to the contrary, for the purposes of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 3,000,000

Office of the Secretary of Public Safety and Security

The Executive Office of Public Safety and Security oversees agencies, boards and commissions and implements policies and programs that provide for the Commonwealth's public safety and security.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Office of the Secretary of Public Safety and Security	33,103	84,501	117,603	30

http://www.mass.gov/eops

Budgetary Direct Appropriations **33,102,749**

WITNESS PROTECTION BOARD

8000-0038	For the operation of a witness protection program under chapter 263A of the General Laws	94,245

COMMISSION ON CRIMINAL JUSTICE

8000-0070	For the research and analysis of the committee on criminal justice; provided, that funds may be expended to support the work of the sentencing commission	150,000

SEXUAL ASSAULT EVIDENCE KITS

8000-0202	For the purchase and distribution of sexual assault evidence collection kits	86,882

EXECUTIVE OFFICE OF PUBLIC SAFETY

8000-0600	For the office of the secretary, including the administration of the office of grants and research and the highway safety division, to provide matching funds for a federal planning and administration grant under 23 U.S.C. section 402; provided, that local police departments, sheriff departments, the department of state police, the department of correction and other state agencies, authorities and educational institutions with law enforcement functions as determined by the secretary that receive funds for the cost of replacement of bulletproof vests through the office of the secretary may expend without further appropriation these funds to purchase additional vests in the fiscal year in which they receive the reimbursements; provided further, that the office of the secretary shall, in consultation with the Massachusetts sheriffs' association, develop a report on recidivism rates for all pretrial, county sentenced and state sentenced inmates utilizing data provided by the department of correction and sheriff departments; provided further, that funds under this item may be expended by office of the secretary to facilitate the sheriffs, in consultation with the Massachusetts sheriffs' association, in determining a standardized definition of recidivism for Massachusetts sheriffs and analyzing relevant data to provide above required recidivism reporting; provided further, that the department shall submit these reports to the executive office for administration and finance, the house and senate committees on ways and means and the joint committee on public safety, on a quarterly basis starting October 1, 2014, due no later than 30 days after the last day of each quarter	2,262,692

PUBLIC SAFETY INFORMATION TECHNOLOGY COSTS

8000-1700	For the provision of information technology services within the executive office of public safety and security	22,508,930

GANG PREVENTION GRANT PROGRAM

8100-0111	For the operation of the gang prevention grant program	8,000,000

Federal Grant Spending **69,269,145**

JUVENILE JUSTICE DELINQUENCY AND PREVENTION ACT

8000-4603	For the purposes of a federally funded grant entitled, Juvenile Justice	780,000

	Delinquency and Prevention Act	
STATISTICAL ANALYSIS CENTER		
8000-4610	For the purposes of a federally funded grant entitled, Statistical Analysis Center	84,000
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM		
8000-4611	For the purposes of a federally funded grant entitled, Edward Byrne Memorial Justice Assistance Grant Program	12,347,585
STOP VIOLENCE AGAINST WOMEN FORMULA GRANT PROGRAM		
8000-4620	For the purposes of a federally funded grant entitled, Stop Violence Against Women Formula Grant Program	3,000,165
JOHN JUSTICE GRANT		
8000-4639	For the purposes of a federally funded grant entitled, John Justice Grant	150,543
STATE HOMELAND SECURITY GRANT PROGRAM		
8000-4692	For the purposes of a federally funded grant entitled, State Homeland Security Grant Program	5,790,618
EMERGENCY MANAGEMENT PERFORMANCE GRANT		
8000-4694	For the purposes of a federally funded grant entitled, Emergency Management Performance Grant	9,599,204
TRANSIT SECURITY GRANT PROGRAM		
8000-4696	For the purposes of a federally funded grant entitled, Transit Security Grant Program	552,989
PORT SECURITY GRANT PROGRAM		
8000-4701	For the purposes of a federally funded grant entitled, Port Security Grant Program	5,500,000
2008 REGIONAL CATASTROPHIC GRANT PROGRAM		
8000-4703	For the purposes of a federally funded grant entitled, 08 Regional Catastrophic Grant Program	2,500,000
EMERGENCY MANAGEMENT PERFORMANCE GRANT		
8000-4705	For the purposes of a federally funded grant entitled, Emergency Management Performance Grant	6,791,720
EMERGENCY OPERATION CENTER		
8000-4706	For the purposes of a federally funded grant entitled, Emergency Operation Center	250,000

URBAN AREAS INITIATIVE GRANT

8000-4794	For the purposes of a federally funded grant entitled, FY11 Urban Areas Initiative Grant	9,483,180

STATE AGENCY PROGRAMS

8000-4804	For the purposes of a federally funded grant entitled, State Agency Programs	12,039,139

METROPOLITAN MEDICAL RESPONSE SYSTEM GRANT

8000-5700	For the purposes of a federally funded grant entitled, FY11 Metropolitan Medical Response System Grant	400,000

Intragovernmental Service Fund **11,462,084**

CHARGEBACK FOR PUBLIC SAFETY INFORMATION TECHNOLOGY COSTS

8000-1701	For the cost of information technology services provided to agencies of the executive office of public safety and security Intragovernmental Service Fund ... 100%	11,462,084

Trust Spending **3,769,963**

CIGARETTE FIRE SAFETY AND FIREFIGHTER PROTECTION ENFORCEMENT

8000-0620	188,645

ENHANCED 911 FUND

8000-0911	3,581,318

Parole Board

The Parole Board identifies those parole eligible offenders for whom there is sufficient indication that confinement has served its purpose and sets the conditions of parole. The Parole Board strives to understand the concerns of victims and the general public and gives full consideration to these concerns when setting policy and making parole decisions.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Parole Board	19,286	0	19,285	650

http://www.mass.gov/parole

Budgetary Direct Appropriations **18,685,775**

PAROLE BOARD

8950-0001	For the operation of the parole board	18,469,188

VICTIM AND WITNESS ASSISTANCE PROGRAM

8950-0002	For the victim and witness assistance program of the parole board under chapter 258B of the General Laws	216,587

Retained Revenue **600,000**

PAROLEE SUPERVISION FEE RETAINED REVENUE

8950-0008	The parole board may expend for the operation of the parole board's sex offender management program and the supervision of high-risk offenders an amount not to exceed $600,000 from fees charged for parolee supervision	600,000

Sex Offender Registry Board

The mission of the Sex Offender Registry Board is to promote public safety through educating and informing the public in order to prevent further victimization. This is accomplished through registering and classifying convicted sex offenders by risk of reoffense and degree of danger and disseminating the identifying information of those offenders who live, work and/or attend institutions of higher learning in the communities of the Commonwealth of Massachusetts.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Sex Offender Registry Board	3,912	293	4,205	0

http://www.mass.gov/sorb

Budgetary Direct Appropriations **3,911,658**

SEX OFFENDER REGISTRY BOARD

8000-0125	For the operation of the sex offender registry program including, but not limited to, the costs of maintaining a computerized registry system and the classification of persons subject to the registry; provided, that notwithstanding any general or special law to the contrary, the registration fee paid by convicted sex offenders under section 178Q of chapter 6 of the General Laws shall be retained and expended by the sex offender registry board	3,911,658

Trust Spending **293,835**

SEX OFFENDER REGISTRY BOARD EXPENDABLE TRUST

8000-0226	293,835

Transportation

Fiscal Year 2015 Resource Summary ($000)

Department	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Transportation	572,754	580,045	1,152,798	592,244
TOTAL	572,754	580,045	1,152,798	592,244

Department of Transportation

The mission of the Massachusetts Department of Transportation (DOT) is to deliver excellent customer service to people who travel in the Commonwealth, and to provide our nation's safest and most reliable transportation system in a way that strengthens our economy and quality of life.

Resource Summary ($000)	FY2015 Budgetary Recommend-ations	FY2015 Federal, Trust, and ISF	FY2015 Total Spending	FY2015 Budgetary Non-Tax Revenue
Department of Transportation	572,754	580,045	1,152,798	592,244

http://www.massdot.state.ma.us

Budgetary Direct Appropriations **572,753,731**

MASSACHUSETTS TRANSPORTATION TRUST FUND

1595-6368 For an operating transfer to the Massachusetts Transportation Trust Fund, established under section 4 of chapter 6C of the General Laws 411,931,636
Commonwealth Transportation Fund ... 100%

COMMONWEALTH TRANSPORTATION FUND TRANSFER TO THE MBTA

1595-6369 For an operating transfer to the Massachusetts Bay Transportation Authority pursuant to clause (1) of subsection (d) of section 2ZZZ of chapter 29 of the General Laws 136,552,622
Commonwealth Transportation Fund ... 100%

COMMONWEALTH TRANSPORTATION FUND TRANSFER TO REGIONAL TRANSIT

1595-6370 For an operating transfer to the regional transit authorities organized pursuant to chapter 161B of the General Laws or predecessor statutes pursuant to clause (2) of subsection (d) of section 2ZZZ of chapter 29 of the General 15,000,000

Laws; provided, that each regional transit authority receiving assistance under this item shall deliver, not later than October 1, 2014, a copy of its most recent audited financial statement to the chief financial officer of the department of transportation, the secretary of administration and finance, the state treasurer, the state comptroller, the house and senate committees on ways and means and the joint committee on transportation
Commonwealth Transportation Fund ... 100%

MERIT RATING BOARD

1595-6379	For the operation of the motor vehicle insurance merit rating board, including the rent, related parking and utility expenses of the board; provided, that the amount appropriated in this item, and the associated fringe benefits, shall be borne by insurance companies doing motor vehicle insurance business within the commonwealth, under section 57A of chapter 6C of the General Laws; and provided further, that notwithstanding any general or special law to the contrary, no safe driver insurance plan shall require the payment of an unsafe driver point surcharge for the first offense for non-criminal motor vehicle traffic violations as described in chapter 90C of the General Laws Commonwealth Transportation Fund ... 100%	9,269,473

Federal Grant Spending **86,599,042**

PERFORM REGISTRY INFORMATION SYSTEM MANAGEMENT

6440-0088	For the purposes of a federally funded grant entitled, Perform Registry Information System Management	73,352

COMMERCIAL VEHICLE INFORMATION SYSTEMS AND NETWORKS

6440-0089	For the purposes of a federally funded grant entitled, Commercial Vehicle Information Systems and Networks	544,433

COMMERCIAL DRIVER LICENSE INFORMATION SYSTEM ENHANCEMENT

6440-0090	For the purposes of a federally funded grant entitled, Commercial Driver License Information System Enhancement	2,255,102

COMMERCIAL DRIVER LICENSE INFORMATION SYSTEM

6440-0097	For the purposes of a federally funded grant entitled, Commercial Driver License Information System	55,759

SAFETY DATA IMPROVEMENT PROGRAM

6440-0098	For the purposes of a federally funded grant entitled, Safety Data Improvement Program	227,264

REAL ID DEMONSTRATION GRANT PROGRAM

6440-0099	For the purposes of a federally funded grant entitled, Real ID Demonstration Grant Program	1,028,492

NONURBANIZED AREA FORMULA PROGRAM

6642-0018	For the purposes of a federally funded grant entitled, Nonurbanized Area Formula Program	5,943,183

JOB ACCESS AND REVERSE COMMUTE

6642-0020	For the purposes of a federally funded grant entitled, Job Access and Reverse Commute	6,587,033

METROPOLITAN TRANSPORTATION PLANNING

6642-0023	For the purposes of a federally funded grant entitled, Metropolitan Transportation Planning	6,051,502

NEW FREEDOM OPERATING SEGMENT

6642-0026	For the purposes of a federally funded grant entitled, New Freedom Operating Segment	6,298,580

BUSPLUS REPLACEMENT PROGRAM

6642-0029	For the purposes of a federally funded grant entitled, BusPlus Replacement Program	23,488,931

SPECIAL NEEDS FOR ELDERLY INDIVIDUALS

6642-0049	For the purposes of a federally funded grant entitled, Special Needs for Elderly Individuals	1,738,244

KNOWLEDGE CORRIDOR RESTORE VERMONTER PROJECT - ARRA

6643-0012	For the purposes of a federally funded grant entitled, Knowledge Corridor Restore Vermonter Project - ARRA	23,459,967

BOSTON SOUTH STATION EXPANSION

6643-0013	For the purposes of a federally funded grant entitled, Boston South Station Expansion	8,500,000

HIGH SPEED RAIL CORRIDOR FEASIBILITY AND PLANNING

6643-0014	For the purposes of a federally funded grant entitled, High Speed Rail Corridor Feasibility and Planning	347,200

Trust Spending	**493,445,975**

MASSACHUSETTS DEPARTMENT OF TRANSPORTATION

6044-0000	74,283,569

MASSDOT 2010 SENIOR DEBT SERVICE

6105-0630	98,232,532

MASSDOT 2010 SENIOR A - 1

6105-0636	4,750,000
MASSDOT 2010 SENIOR A - 2	
6105-0637	5,921,576
2010 REFUNDING - SERIES A-1	
6105-0640	2,181,250
2010 REFUNDING - SERIES A-2	
6105-0641	4,051,126
2010 REFUNDING - SERIES A-3	
6105-0642	4,050,138
2010 REFUNDING - SERIES A-4	
6105-0643	5,060,052
2010 REFUNDING - SERIES A-5	
6105-0644	5,152,898
2010 REFUNDING - SERIES A-6	
6105-0645	4,410,138
2010 REFUNDING - SERIES A-7	
6105-0646	4,711,500
2010 REFUNDING - SERIES B SUBORDINATE DEBT SERVICE	
6105-0647	13,005,438
MASSACHUSETTS HIGHWAY SYSTEM OPERATING ACCOUNT	
6106-0620	34,992,214
MHS CAPITAL REINVESTMENT ACCOUNT	
6106-0650	79,692,415
MHS GENERAL ACCOUNT	
6106-0660	6,056,653
WESTERN TURNPIKE OPERATING ACCOUNT	
6107-0520	43,669,587

DOT - WT 2011 SERIES A D/S	
6107-0531	343,750
DOT - WT 2011 SERIES B D/S	
6107-0532	18,991,490
WT CAPITAL REINVESTMENT ACCOUNT	
6107-0550	32,864,436
WT WESTERN TURNPIKE GENERAL ACCOUNT	
6107-0560	12,552
MTA GENERAL FUND ACCOUNT	
6108-0690	31,639
TOBIN OPERATING	
6109-0920	6,115,468
TOBIN CAPITAL	
6109-0950	33,421,878
PROMOTIONAL SERVICES	
6110-0003	34,510
FOR THE PURCHASE OF BULK FUEL	
6110-7501	1,013,250
REIMBURSEMENT FROM ROUTE 3 NORTH	
6130-0353	3,300,000
SECTION 61 EXPENDABLE TRUST	
6130-3054	16,000
CIVIL MOTOR VEHICLE INFRACTIONS HEARING FEE RETAINED REVENUE	
6430-0213	99,361
DRIVER LICENSING EXPENDABLE TRUST	
6430-3992	400,000
RAIL MANAGEMENT	
6610-0110	105,554

CENTRAL ARTERY/TUNNEL REPAIR AND MAINTENANCE	
6730-0082	5,975,000
CIVIL RIGHTS DISPARITY STUDY BY MASSDOT	
6730-1201	500,000

Operating Transfers 5-461

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SECTION 2E. The sums set forth in this section are hereby appropriated from the General Fund unless specifically designated otherwise in this section, for the purposes and subject to the conditions specified in this section and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2015. The secretary of administration and finance shall allot up to the amount appropriated in this section under section 9B of chapter 29 of the General Laws. Notwithstanding section 19A of said chapter 29, any transfer under this section shall be made by the comptroller in accordance with a transfer schedule to be developed for each item by the comptroller, after consulting with the appropriate agency secretary, the secretary of administration and finance and the state treasurer. The schedule for each appropriation shall provide for transfers in increments considered appropriate to meet the cash flow needs of each fund and all transfers under the schedule shall be completed not later than June 30, 2015. Not later than 7 days after the schedules receive final approval by the comptroller, they shall be reported to the house and senate committees on ways and means.

Select trust accounts receive funds through operating transfers. The spending recommendations for these accounts have been reduced by the amount of the corresponding transfers to remove double counting of funds.

Fiscal Year 2015 Resource Summary ($000)

Government Area	FY2015 Budgetary Recommendations
Administration and Finance	424,168,641
Health and Human Services	630,414,579
Independents	1,600,000
Transportation	572,753,731
Total	1,628,936,951

Administration and Finance

Group Insurance Commission		424,168,641
1599-6152	State Retiree Benefits Trust Fund	424,168,641

To provide for an operating transfer to the State Retiree Benefits Trust Fund, established pursuant to section 24 of chapter 32A of the General Laws

Health and Human Services

Office of the Secretary of Health and Human Services		630,414,579
1595-1067	Delivery System Transformation Initiatives Trust Fund	210,261,307

For an operating transfer to the Delivery System Transformation Initiatives Trust Fund under section 35UU of chapter 10 of the General Laws; provided, that these funds shall be expended under the delivery system transformation initiative master plan and hospital-specific plans approved in the MassHealth section 1115 demonstration for fiscal year 2015; provided further, that all payments from the Delivery System Transformation Initiatives Trust Fund shall be subject to the availability of federal financial participation, shall be made only in accordance with federally approved payment methods, shall be consistent with federal

funding requirements and all federal payment limits as determined by the secretary of health and human services and shall be subject to the terms and conditions of an agreement with the executive office of health and human services; provided further, that the secretary of health and human services shall make payments of up to $22,426,667 from the Delivery System Transformation Initiatives Trust Fund to the cambridge public health commission for state and federal fiscal year 2015 only after the cambridge public health commission transfers up to $11,213,334 of its funds to the Delivery System Transformation Initiatives Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment; provided further, that any aggregate payments above $209,325,606 from the Delivery System Transformation Initiatives Trust Fund shall require written certification by the secretary of administration and finance that sufficient state revenue is available to fund the non-federal share for such payments, consistent with the requirement for a balanced budget; provided further, that upon written certification by the secretary of administration and finance that sufficient state revenue is available to fund the non-federal share for such payments, consistent with the requirement for a balanced budget, the secretary of health and human services shall make additional payments of up to $5,606,667 from the Delivery System Transformation Initiatives Trust Fund to the cambridge public health commission for state and federal fiscal year 2015 only after the cambridge public health commission transfers up to $ 2,803,334 of its funds to the Delivery System Transformation Initiatives Trust Fund using a federally permissible source of funds which fully satisfy the non-federal share of such payment; and provided further, that the secretary of health and human services shall make payments of up to $22,426,667 from the Delivery System Transformation Initiatives Trust Fund to the cambridge public health commission for federal fiscal year 2014 only after the cambridge public health commission transfers up to $11,213,334 of its funds to the Delivery System Transformation Initiatives Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment

1595-1068	Medical Assistance Trust Fund	412,000,000

For an operating transfer to the MassHealth provider payment account in the Medical Assistance Trust Fund established in section 2QQQ of chapter 29 of the General Laws; provided, that these funds shall be expended only for services provided during state or federal fiscal year 2015, and no amounts previously or subsequently transferred into the Medical Assistance Trust Fund shall be expended on payments described in the section 1115 demonstration waiver for services provided during state fiscal year 2015, or payments described in the state plan for services provided during federal fiscal year 2015; provided further, that all payments from the Medical Assistance Trust Fund shall be subject to the availability of federal financial participation, shall be made only in accordance with federally-approved payment methods, shall be consistent with federal funding requirements and all federal payment limits as determined by the secretary of health and human services and shall be subject to the terms and conditions of an agreement with the executive office of health and human services; provided further, that the secretary of health and human services shall notify, in writing, the house and senate committees on ways and means and the house and the joint committee on healthcare financing for any increases in payments within 15 days; and provided further, that the secretary of health and human services shall make a payment of up to $344,000,000 from the Medical Assistance Trust Fund to the Cambridge Public Health Commission for dates of service in state and federal fiscal year 2015 only after the Cambridge Public Health Commission transfers up to $172,000,000 of its funds to the Medical Assistance Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment

1595-1069	Health Information Technology Trust Fund	8,153,272

For an operating transfer to the Health Information Technology Trust Fund under section 35RR of chapter 10 of the general laws; provided, that these funds shall be expended for operating costs for the health information exchange; and provided further that these funds shall be expended for operating costs for the health insurance exchange and integrated

eligibility system

Independents

Office of the State Comptroller		1,500,000
1595-7066	STEM Pipeline Fund	1,500,000

For the support of the Massachusetts Science, Technology Engineering, and Mathematics Grant Fund, established pursuant to section 2MMM of chapter 29 of the General Laws

Office of the Treasurer and Receiver-General		100,000
1595-3382	Commonwealth Covenant Fund Transfer	100,000

For an operating transfer to the Commonwealth Covenant Fund established under section 35EE of chapter 10 of the General Laws

Transportation

Department of Transportation		572,753,731
1595-6368	Massachusetts Transportation Trust Fund	411,931,636

For an operating transfer to the Massachusetts Transportation Trust Fund, established under section 4 of chapter 6C of the General Laws
Commonwealth Transportation Fund ... 100%

1595-6369	Commonwealth Transportation Fund transfer to the MBTA	136,552,622

For an operating transfer to the Massachusetts Bay Transportation Authority pursuant to clause (1) of subsection (d) of section 2ZZZ of chapter 29 of the General Laws
Commonwealth Transportation Fund ... 100%

1595-6370	Commonwealth Transportation Fund transfer to Regional Transit	15,000,000

For an operating transfer to the regional transit authorities organized pursuant to chapter 161B of the General Laws or predecessor statutes pursuant to clause (2) of subsection (d) of section 2ZZZ of chapter 29 of the General Laws; provided, that each regional transit authority receiving assistance under this item shall deliver, not later than October 1, 2014, a copy of its most recent audited financial statement to the chief financial officer of the department of transportation, the secretary of administration and finance, the state treasurer, the state comptroller, the house and senate committees on ways and means and the joint committee on transportation
Commonwealth Transportation Fund ... 100%

1595-6379	Merit Rating Board	9,269,473

For the operation of the motor vehicle insurance merit rating board, including the rent, related parking and utility expenses of the board; provided, that the amount appropriated in this item,

and the associated fringe benefits, shall be borne by insurance companies doing motor vehicle insurance business within the commonwealth, under section 57A of chapter 6C of the General Laws; and provided further, that notwithstanding any general or special law to the contrary, no safe driver insurance plan shall require the payment of an unsafe driver point surcharge for the first offense for non-criminal motor vehicle traffic violations as described in chapter 90C of the General Laws
Commonwealth Transportation Fund ... 100%

Section 3 6-467

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Additional local aid information based on the Governor's FY2015 Budget for individual cities and towns is available at www.mass.gov/dls/CHERRY/

SECTION 3.

Notwithstanding any general or special law to the contrary, for the fiscal year ending June 30, 2015 the distribution to cities and towns of the balance of the State Lottery and Gaming Fund, as paid from the General Fund in accordance with clause (c) of the second paragraph of section 35 of chapter 10 of the General Laws, and additional funds from the General Fund and the Gaming Local Aid Fund, shall be $920,230,293 and shall be apportioned to the cities and towns in accordance with this section.

Notwithstanding section 2 of chapter 70 of the General Laws or any other general or special law to the contrary, except for section 12B of chapter 76 and section 89 of chapter 71 of the General Laws, for fiscal year 2015 the total amounts to be distributed and paid to each city and town from item 7061-0008 of section 2 shall be as set forth in the following lists. The specified amounts to be distributed from said item 7061-0008 of said section 2 shall be in full satisfaction of the amounts due under chapter 70 of the General Laws.

For fiscal year 2015, the foundation budget categories for each district shall be calculated in the same manner as in fiscal year 2014; provided, that "pre-school enrollment" shall be defined as the number of students enrolled in pre-school programs in a district. The target local share shall be calculated using the same methodology used in fiscal year 2014. Preliminary local contribution shall be the municipality's fiscal year 2014 minimum required local contribution, increased or decreased by the municipal revenue growth factor; provided, that if a municipality's preliminary local contribution as a percentage of its foundation budget is more than 2.5 percentage points lower than the target local share, the preliminary contribution shall be recalculated using the municipality's revenue growth factor plus 1 percentage point; and if a municipality's preliminary contribution as a percentage of its foundation budget is more than 7.5 percentage points lower than the target local share, the preliminary contribution shall be recalculated using the municipality's revenue growth factor plus 2 percentage points. Minimum required local contribution for fiscal year 2015 shall be, for any municipality with a fiscal year 2015 preliminary contribution greater than its fiscal year 2015 target contribution, the preliminary local contribution reduced by 50 per cent of the gap between the preliminary local contribution and the target local contribution. No minimum required local contribution shall be greater than 90 percent of the district's foundation budget amount. Required local contribution shall be allocated among the districts to which a municipality belongs in direct proportion to the foundation budgets for the municipality's pupils at each of those districts. For fiscal year 2015, the "foundation aid increment" shall be the difference between: (a) the positive difference between a district's foundation budget and its required district contribution; and (b) prior year aid. The "down payment aid increment" shall be 35 per cent of the positive difference between 100 per cent of a district's target aid share and its prior year chapter 70 aid, minus the foundation aid increment. The "minimum aid increment" shall be equal to (a) $25 multiplied by the district's foundation enrollment minus (b) the sum of the foundation aid increment and down payment aid increment.

Chapter 70 aid for fiscal year 2015 shall be the sum of prior year aid plus the foundation aid increment, if any, plus the down payment aid increment, if any, plus the minimum aid increment, if any. No non-operating district shall receive chapter 70 aid in an amount greater than the district's foundation budget.

If there is a conflict between the language of this section and the distribution listed below, the distribution below shall control.

The department of elementary and secondary education shall not consider health care costs for retired teachers to be part of net school spending for any district in which such costs were not considered part of net school spending in fiscal year 1994.

No payments to cities, towns or counties maintaining an agricultural school under this section shall be made after November 30 of the fiscal year until the commissioner of revenue certifies acceptance of the prior fiscal year's annual financial reports submitted pursuant to section 43 of chapter 44 of the General Laws. Advance payments shall be made for some or all of periodic local reimbursement or assistance programs to any city, town, regional school district or independent agricultural and technical school that demonstrates an emergency cash shortfall, as certified by the commissioner of revenue and approved by the secretary of administration and finance, under guidelines established by the secretary.

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
ABINGTON	7,423,394	1,703,202
ACTON	0	1,211,122
ACUSHNET	6,150,152	1,312,759
ADAMS	0	2,026,986
AGAWAM	18,827,347	3,189,659
ALFORD	0	12,150
AMESBURY	8,807,407	1,684,372
AMHERST	5,925,198	7,289,164
ANDOVER	9,042,864	1,547,083
AQUINNAH	0	2,023
ARLINGTON	10,234,582	6,568,591
ASHBURNHAM	0	688,398
ASHBY	0	379,110
ASHFIELD	93,413	160,738
ASHLAND	5,517,160	1,170,845
ATHOL	0	2,292,208
ATTLEBORO	34,235,474	4,939,363
AUBURN	8,389,817	1,482,780
AVON	946,829	600,091
AYER	0	655,442
BARNSTABLE	8,440,922	1,821,187
BARRE	0	778,683
BECKET	76,563	78,628
BEDFORD	4,145,009	993,887
BELCHERTOWN	13,481,666	1,473,168
BELLINGHAM	8,245,235	1,469,133
BELMONT	6,420,104	1,954,933
BERKLEY	3,875,013	526,801
BERLIN	437,180	174,559
BERNARDSTON	0	251,820
BEVERLY	7,336,283	5,056,137
BILLERICA	18,486,609	5,041,689
BLACKSTONE	91,224	1,185,081
BLANDFORD	43,655	109,937
BOLTON	0	170,943
BOSTON	210,991,435	164,035,210
BOURNE	4,877,338	1,269,209
BOXBOROUGH	0	218,400
BOXFORD	1,625,748	420,890
BOYLSTON	443,238	296,568

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
BRAINTREE	14,627,262	4,954,434
BREWSTER	930,169	341,860
BRIDGEWATER	36,107	3,153,457
BRIMFIELD	1,202,422	337,563
BROCKTON	164,865,060	18,128,531
BROOKFIELD	1,366,890	427,490
BROOKLINE	11,159,462	5,496,965
BUCKLAND	0	265,108
BURLINGTON	5,684,571	2,267,423
CAMBRIDGE	10,513,263	18,600,207
CANTON	4,936,587	1,856,687
CARLISLE	859,890	189,932
CARVER	9,731,289	1,264,820
CHARLEMONT	61,250	151,342
CHARLTON	21,633	1,254,367
CHATHAM	0	130,303
CHELMSFORD	10,346,618	4,394,475
CHELSEA	64,490,888	7,110,882
CHESHIRE	13,005	531,876
CHESTER	126,262	155,878
CHESTERFIELD	133,114	119,538
CHICOPEE	57,250,917	9,970,051
CHILMARK	0	3,247
CLARKSBURG	1,769,100	314,965
CLINTON	11,251,679	2,038,144
COHASSET	2,265,937	445,448
COLRAIN	5,145	249,882
CONCORD	2,573,232	1,004,433
CONWAY	606,379	154,737
CUMMINGTON	73,684	72,228
DALTON	272,926	985,076
DANVERS	6,334,657	2,465,962
DARTMOUTH	9,326,041	2,182,579
DEDHAM	4,312,268	2,831,321
DEERFIELD	1,059,343	415,850
DENNIS	0	471,527
DEVENS	308,558	0
DIGHTON	0	669,478
DOUGLAS	8,530,840	631,841
DOVER	690,567	166,551

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
DRACUT	18,761,667	3,033,553
DUDLEY	9,262	1,546,948
DUNSTABLE	0	212,952
DUXBURY	4,782,129	767,461
EAST BRIDGEWATER	10,306,507	1,295,986
EAST BROOKFIELD	186,016	251,101
EAST LONGMEADOW	9,901,624	1,253,244
EASTHAM	334,856	128,992
EASTHAMPTON	7,731,667	2,433,607
EASTON	9,531,741	1,896,016
EDGARTOWN	535,881	57,673
EGREMONT	0	54,628
ERVING	431,895	58,193
ESSEX	0	211,982
EVERETT	60,635,188	5,981,587
FAIRHAVEN	7,383,635	1,952,387
FALL RIVER	102,929,032	20,632,671
FALMOUTH	5,403,420	1,200,342
FITCHBURG	45,409,881	7,388,737
FLORIDA	537,067	43,095
FOXBOROUGH	8,597,390	1,289,632
FRAMINGHAM	33,596,455	8,613,953
FRANKLIN	27,423,796	2,139,376
FREETOWN	388,787	822,145
GARDNER	19,023,155	3,668,914
GEORGETOWN	5,297,543	620,237
GILL	0	210,597
GLOUCESTER	6,157,967	3,457,947
GOSHEN	96,111	69,265
GOSNOLD	16,414	1,816
GRAFTON	10,571,515	1,353,759
GRANBY	4,537,515	764,473
GRANVILLE	0	138,814
GREAT BARRINGTON	0	657,081
GREENFIELD	11,983,812	2,748,778
GROTON	0	670,681
GROVELAND	42,110	630,240
HADLEY	938,254	392,951
HALIFAX	2,699,817	785,947
HAMILTON	16,844	581,705

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
HAMPDEN	0	595,679
HANCOCK	199,115	48,883
HANOVER	6,590,764	1,834,100
HANSON	52,462	1,108,736
HARDWICK	7,892	403,074
HARVARD	1,816,706	1,282,208
HARWICH	0	372,945
HATFIELD	786,221	270,155
HAVERHILL	45,091,781	8,509,496
HAWLEY	35,202	37,470
HEATH	0	72,441
HINGHAM	6,499,060	1,366,428
HINSDALE	104,683	192,779
HOLBROOK	5,309,934	1,277,508
HOLDEN	0	1,655,359
HOLLAND	907,048	174,754
HOLLISTON	7,155,225	1,340,785
HOLYOKE	69,785,403	8,793,214
HOPEDALE	5,914,920	564,575
HOPKINTON	5,873,878	680,140
HUBBARDSTON	0	390,012
HUDSON	10,859,647	1,726,518
HULL	3,708,196	1,834,874
HUNTINGTON	257,686	298,395
IPSWICH	3,032,975	1,389,820
KINGSTON	4,188,865	831,041
LAKEVILLE	73,946	708,424
LANCASTER	3,597	827,617
LANESBOROUGH	747,323	298,663
LAWRENCE	169,171,876	16,999,949
LEE	1,980,674	539,208
LEICESTER	9,534,162	1,503,310
LENOX	1,185,105	461,495
LEOMINSTER	43,390,737	4,955,255
LEVERETT	277,216	154,544
LEXINGTON	9,584,428	1,326,917
LEYDEN	0	71,287
LINCOLN	841,588	589,430
LITTLETON	3,770,463	615,448
LONGMEADOW	4,363,911	1,209,644

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
LOWELL	135,128,765	21,808,064
LUDLOW	13,351,728	2,644,943
LUNENBURG	5,605,872	915,592
LYNN	138,630,541	19,385,088
LYNNFIELD	4,036,801	900,466
MALDEN	47,246,321	10,862,478
MANCHESTER	0	192,545
MANSFIELD	18,283,964	1,931,279
MARBLEHEAD	5,381,364	985,938
MARION	595,842	195,360
MARLBOROUGH	19,543,643	4,713,148
MARSHFIELD	13,963,368	1,875,633
MASHPEE	4,359,861	318,548
MATTAPOISETT	661,547	350,913
MAYNARD	4,180,313	1,360,226
MEDFIELD	5,862,409	1,255,070
MEDFORD	11,332,041	10,502,207
MEDWAY	10,117,244	1,056,306
MELROSE	7,867,296	4,440,294
MENDON	12,050	353,821
MERRIMAC	39,015	728,482
METHUEN	40,839,452	4,707,570
MIDDLEBOROUGH	17,459,284	2,134,651
MIDDLEFIELD	18,050	46,028
MIDDLETON	1,550,526	473,733
MILFORD	20,022,624	2,644,539
MILLBURY	6,879,058	1,533,176
MILLIS	4,625,472	906,484
MILLVILLE	26,010	352,672
MILTON	5,964,022	2,782,004
MONROE	49,377	15,920
MONSON	7,372,025	1,130,214
MONTAGUE	0	1,240,842
MONTEREY	0	40,031
MONTGOMERY	21,042	75,139
MOUNT WASHINGTON	32,776	25,954
NAHANT	477,893	327,140
NANTUCKET	2,126,945	68,601
NATICK	8,681,240	3,299,298
NEEDHAM	8,239,740	1,511,453

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
NEW ASHFORD	179,597	17,586
NEW BEDFORD	123,501,948	19,917,179
NEW BRAINTREE	5,595	114,296
NEW MARLBOROUGH	0	50,706
NEW SALEM	0	89,832
NEWBURY	16,844	448,397
NEWBURYPORT	3,658,992	2,208,196
NEWTON	19,617,930	5,088,123
NORFOLK	3,312,405	830,305
NORTH ADAMS	13,556,793	3,841,196
NORTH ANDOVER	7,262,286	1,774,377
NORTH ATTLEBOROUGH	19,941,736	2,490,951
NORTH BROOKFIELD	4,187,213	689,906
NORTH READING	6,739,782	1,537,319
NORTHAMPTON	7,093,554	3,805,501
NORTHBOROUGH	3,712,560	965,772
NORTHBRIDGE	15,214,206	1,827,609
NORTHFIELD	0	312,818
NORTON	12,395,800	1,799,516
NORWELL	3,362,603	928,150
NORWOOD	5,663,726	4,027,272
OAK BLUFFS	650,652	62,968
OAKHAM	0	166,113
ORANGE	5,173,729	1,399,243
ORLEANS	279,616	148,722
OTIS	0	31,492
OXFORD	10,258,149	1,780,343
PALMER	10,664,455	1,736,381
PAXTON	0	468,520
PEABODY	18,472,707	6,249,937
PELHAM	222,256	137,820
PEMBROKE	13,095,032	1,455,424
PEPPERELL	0	1,292,246
PERU	73,500	98,881
PETERSHAM	424,308	99,260
PHILLIPSTON	0	159,709
PITTSFIELD	39,447,163	7,475,431
PLAINFIELD	51,024	43,437
PLAINVILLE	2,806,756	656,855
PLYMOUTH	23,670,917	3,392,638

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
PLYMPTON	702,595	205,407
PRINCETON	0	256,351
PROVINCETOWN	269,641	119,761
QUINCY	26,024,786	16,532,568
RANDOLPH	14,990,690	4,500,395
RAYNHAM	9,443	984,542
READING	10,126,574	2,806,899
REHOBOTH	34,157	902,536
REVERE	50,950,075	8,906,470
RICHMOND	344,169	93,672
ROCHESTER	1,750,422	367,733
ROCKLAND	11,055,738	2,288,865
ROCKPORT	1,377,981	378,858
ROWE	103,362	3,411
ROWLEY	25,266	467,570
ROYALSTON	0	155,657
RUSSELL	168,465	213,838
RUTLAND	0	800,936
SALEM	21,231,627	5,972,679
SALISBURY	33,688	547,065
SANDISFIELD	0	30,003
SANDWICH	6,665,593	975,875
SAUGUS	5,266,627	3,176,467
SAVOY	505,329	100,320
SCITUATE	5,110,701	1,741,761
SEEKONK	4,931,240	1,065,437
SHARON	6,865,177	1,212,028
SHEFFIELD	13,886	210,933
SHELBURNE	4,663	226,425
SHERBORN	545,223	187,543
SHIRLEY	0	1,135,967
SHREWSBURY	19,045,813	2,411,871
SHUTESBURY	593,590	146,827
SOMERSET	5,217,678	1,327,968
SOMERVILLE	19,582,488	21,815,292
SOUTH HADLEY	7,724,754	2,261,280
SOUTHAMPTON	2,468,676	551,690
SOUTHBOROUGH	2,777,761	378,693
SOUTHBRIDGE	19,119,369	3,046,010
SOUTHWICK	0	1,092,155

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
SPENCER	33,717	1,958,332
SPRINGFIELD	301,586,519	32,777,293
STERLING	0	600,258
STOCKBRIDGE	0	86,306
STONEHAM	3,779,409	3,217,831
STOUGHTON	14,600,824	2,772,599
STOW	0	364,487
STURBRIDGE	3,069,295	670,795
SUDBURY	4,466,220	1,212,003
SUNDERLAND	841,288	437,622
SUTTON	5,239,230	675,876
SWAMPSCOTT	3,140,515	1,120,722
SWANSEA	6,481,461	1,626,184
TAUNTON	50,373,614	7,282,284
TEMPLETON	0	1,207,362
TEWKSBURY	12,727,415	2,409,797
TISBURY	474,255	84,900
TOLLAND	0	16,003
TOPSFIELD	1,093,858	531,066
TOWNSEND	0	1,137,900
TRURO	277,556	26,048
TYNGSBOROUGH	7,125,624	836,738
TYRINGHAM	38,498	10,993
UPTON	19,248	460,970
UXBRIDGE	9,122,764	1,191,344
WAKEFIELD	5,317,017	2,916,857
WALES	737,534	204,505
WALPOLE	7,542,981	2,206,646
WALTHAM	9,012,826	8,314,358
WARE	8,736,718	1,494,798
WAREHAM	12,488,232	1,713,054
WARREN	0	783,346
WARWICK	0	110,115
WASHINGTON	2,761	81,778
WATERTOWN	4,334,781	5,775,246
WAYLAND	3,644,813	782,645
WEBSTER	10,515,224	2,143,737
WELLESLEY	7,789,132	1,121,617
WELLFLEET	176,624	50,608
WENDELL	0	150,893

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid
WENHAM	8,422	370,872
WEST BOYLSTON	2,886,885	689,851
WEST BRIDGEWATER	3,006,077	566,184
WEST BROOKFIELD	201,348	421,713
WEST NEWBURY	13,005	256,546
WEST SPRINGFIELD	21,363,060	3,103,080
WEST STOCKBRIDGE	0	84,184
WEST TISBURY	0	160,822
WESTBOROUGH	5,025,628	1,003,334
WESTFIELD	33,214,624	5,450,602
WESTFORD	16,313,850	1,840,033
WESTHAMPTON	454,345	125,464
WESTMINSTER	0	566,791
WESTON	2,988,929	323,870
WESTPORT	4,303,047	1,053,380
WESTWOOD	4,725,913	631,666
WEYMOUTH	27,366,185	7,549,641
WHATELY	250,115	116,195
WHITMAN	78,029	2,096,572
WILBRAHAM	0	1,267,170
WILLIAMSBURG	514,620	262,131
WILLIAMSTOWN	928,776	826,641
WILMINGTON	10,891,330	2,152,952
WINCHENDON	11,251,885	1,456,620
WINCHESTER	7,572,048	1,281,052
WINDSOR	47,361	89,913
WINTHROP	6,298,325	3,650,071
WOBURN	8,202,269	5,183,481
WORCESTER	220,569,583	35,980,899
WORTHINGTON	49,000	108,756
WRENTHAM	3,632,823	807,227
YARMOUTH	0	1,093,176
Total Municipal Aid	3,729,533,553	920,230,293

Regional School District	Chapter 70
ACTON BOXBOROUGH	14,254,476
ADAMS CHESHIRE	10,121,468
AMHERST PELHAM	9,311,217

Regional School District	Chapter 70
ASHBURNHAM WESTMINSTER	10,138,704
ASSABET VALLEY	3,884,226
ATHOL ROYALSTON	17,129,715
AYER SHIRLEY	8,003,886
BERKSHIRE HILLS	2,753,513
BERLIN BOYLSTON	1,049,323
BLACKSTONE MILLVILLE	10,684,594
BLACKSTONE VALLEY	8,056,069
BLUE HILLS	4,130,304
BRIDGEWATER RAYNHAM	20,536,596
BRISTOL COUNTY	2,983,352
BRISTOL PLYMOUTH	10,595,527
CAPE COD	2,080,187
CENTRAL BERKSHIRE	8,498,034
CHESTERFIELD GOSHEN	730,880
CONCORD CARLISLE	2,020,931
DENNIS YARMOUTH	6,718,014
DIGHTON REHOBOTH	12,463,021
DOVER SHERBORN	1,629,376
DUDLEY CHARLTON	23,842,023
FARMINGTON RIVER	407,070
FRANKLIN COUNTY	3,437,611
FREETOWN LAKEVILLE	10,623,488
FRONTIER	2,758,445
GATEWAY	5,652,523
GILL MONTAGUE	6,065,444
GREATER FALL RIVER	15,181,818
GREATER LAWRENCE	21,192,544
GREATER LOWELL	23,685,627
GREATER NEW BEDFORD	24,138,401
GROTON DUNSTABLE	10,513,273
HAMILTON WENHAM	3,413,341
HAMPDEN WILBRAHAM	11,405,264
HAMPSHIRE	3,151,983
HAWLEMONT	612,202
KING PHILIP	7,224,100
LINCOLN SUDBURY	2,820,121
MANCHESTER ESSEX	2,813,718
MARTHAS VINEYARD	2,756,975
MASCONOMET	4,875,399
MENDON UPTON	12,074,206

Regional School District	Chapter 70
MINUTEMAN	2,166,677
MOHAWK TRAIL	5,897,844
MONOMOY	2,708,296
MONTACHUSETT	13,800,675
MOUNT GREYLOCK	1,693,808
NARRAGANSETT	9,731,269
NASHOBA	6,492,305
NASHOBA VALLEY	3,602,854
NAUSET	3,321,529
NEW SALEM WENDELL	631,982
NORFOLK COUNTY	1,119,501
NORTH MIDDLESEX	19,840,443
NORTH SHORE	2,685,804
NORTHAMPTON SMITH	895,485
NORTHBORO SOUTHBORO	2,914,614
NORTHEAST METROPOLITAN	8,609,863
NORTHERN BERKSHIRE	4,629,241
OLD COLONY	3,203,704
OLD ROCHESTER	2,382,613
PATHFINDER	5,376,310
PENTUCKET	12,770,527
PIONEER	4,048,786
QUABBIN	16,286,563
QUABOAG	8,512,186
RALPH C MAHAR	5,322,215
SHAWSHEEN VALLEY	6,241,111
SILVER LAKE	7,617,507
SOMERSET BERKLEY	3,820,118
SOUTH MIDDLESEX	3,818,291
SOUTH SHORE	3,866,773
SOUTHEASTERN	13,500,708
SOUTHERN BERKSHIRE	1,869,396
SOUTHERN WORCESTER	9,852,087
SOUTHFIELD	51,667
SOUTHWICK TOLLAND GRANVILLE	9,588,623
SPENCER EAST BROOKFIELD	13,412,164
TANTASQUA	7,701,145
TRI COUNTY	5,553,893
TRITON	8,362,546
UPISLAND	812,797
UPPER CAPE COD	2,909,460

Regional School District	Chapter 70
WACHUSETT	24,988,920
WHITMAN HANSON	24,120,485
WHITTIER	8,010,859

TOTALS	Chapter 70	Unrestricted General Government Aid
Total Regional Aid	671,162,633	
Total Municipal and Regional Aid	4,400,696,186	920,230,293

Outside Sections 7-483

ENSE PETIT
PLACIDAM
SUB LIBERTATE
QUIETEM

Section 1 - Effective Date

SECTION 1.
Except as otherwise specified, this act shall take effect on July 1, 2014.

Summary:

This section makes this budget effective on July 1, 2014, unless a specific provision says otherwise.

Section 2 - Inspector General's Audits of Health Safety Net and MassHealth Program

SECTION 2.
Notwithstanding any general or special law to the contrary, in hospital fiscal years 2015 to 2019, inclusive, the office of the inspector general may expend a total of $5,000,000 from the Health Safety Net Trust Fund, established by section 66 of chapter 118E of the General Laws, for costs associated with maintaining a Health Safety Net audit unit within the office. The unit shall continue to oversee and examine the practices in all hospitals including, but not limited to, the care of the uninsured and the resulting free charges. The unit shall also annually study and review the commonwealth's Medicaid program including, but not limited to, reviewing the program's eligibility requirements, utilization, claims administration and compliance with federal mandates. The inspector general shall annually submit a report to the house and senate committees on ways and means on the results of the audits and any other completed analyses on or before March 1.

Summary:

This section authorizes the Inspector General to expend $5 million from the Health Safety Net Trust Fund over the next five fiscal years, to review both the Health Safety Net Trust Fund and MassHealth.

Section 3 - Changes to Existing Tax Laws

SECTION 3.
[Tax non-insurance subsidiaries of insurance companies like other business corporations]
(A) Chapter 63 of the General Laws is hereby amended by inserting after section 29E the following section:-
Section 29F. (a) When 50 per cent or more of the capital interests or profits interest in an entity that is engaged in a non-insurance trade or business and that would otherwise be treated as a partnership or disregarded entity for purposes of this chapter is owned, directly or indirectly, by an insurance company described in sections 20 to 29E, inclusive, the net income that passes through to that insurance company with respect to the non-insurance trade or business shall be taxed to the partnership or disregarded entity as if the partnership or disregarded entity were a corporation subject to tax under this chapter.
(b) A partnership or disregarded entity, described in subsection (a), shall file a return in the manner of a business corporation under the applicable section of this chapter with respect to the non-insurance income and activities of such partnership or disregarded entity, and shall pay the associated excise, taking into account only the portion of such net income that would otherwise pass through to an insurance company described in sections 20 to 29E, inclusive. To the extent applicable, income that is taxable to the partnership or disregarded entity under this section, and any related tax attributes and activities, shall be included and taken into account in a combined report filed under section 32B.
(c) As used in this section, the term "partnership or disregarded entity" shall include a real estate investment trust, in this subsection called a REIT, within the meaning of Section 856 of the Internal Revenue Code of 1986, as amended. In any case in which this section applies to the ownership of a REIT, the dividends paid deduction to which the REIT is entitled under the Code, to the extent attributable to the income taxed under this section, shall not be recognized.

(d) The commissioner may issue regulations or other guidance to implement this section.
(B) Subsection (A) shall be effective for tax years beginning on or after January 1, 2015.

[Tax security corporations like other business corporations]
(C) Section 32B of chapter 63 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out, in line 60, the following words:- 38B or.
(D) Section 38B of said chapter 63 is hereby repealed.
(E) Section 68C of said chapter 63, as amended by section 42 of chapter 46 of the acts of 2013, is hereby further amended by striking out clause (2).
(F) Subsections (C), inclusive, shall apply to tax years beginning on or after January 1, 2015.

[Expand room occupancy excise to include transient accommodations]
(G) Section 1 of chapter 64G of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out the word "four", in line 4, and inserting in place thereof the following figure:-1.
(H) Said section 1 of said chapter 64G, as so appearing, is hereby amended by striking out subsection (b).
(I) Said section 1 of said chapter 64G, as so appearing, is hereby amended by inserting after the word "motel", in line 29, the following words:- or other transient accommodations.
(J) Said section 1 of said chapter 64G, as so appearing, is hereby further amended by inserting after the word "rooms", in line 33, the following words:- or other transient accommodations.
(K) Said section 1 of said chapter 64G, as so appearing, is hereby further amended by adding the following subsections:-
(k) "Transient accommodations", a vacation or leisure accommodation, including, but not limited to an apartment, a single or multiple family housing, a cottage, a condominium or a time-share unit which is rented to occupants for a period of 90 consecutive days or less, regardless of whether such use and possession is as a lessee, tenant, guest or licensee, but not including accommodations provided to seasonal employees by employers.
(l) "Vacation or leisure accommodation", occupancy for a price to be paid and intended at the time of contract or agreement to be for a period of 90 consecutive days or less, regardless of whether such use and possession is as lessee, tenant, guest or licensee.
(L) Section 3 of said chapter 64G, as so appearing, is hereby amended by striking out, in line 3, the words "or motel" and inserting in place thereof the following words:- , motel or other transient accommodations.
(M) Section 3A of said chapter 64G, as so appearing, is hereby amended by deleting the words "or motel", in lines 4 and 9, and inserting in place thereof in each instance the following words:- , motel or other transient accommodations.
(N) Said chapter 64G is hereby further amended by adding the following section:-
Section 13. For transient accommodations subject to this section, the owner of the apartment, single or multiple family housing, cottage, condominium or time-share unit shall be responsible for assessing, collecting, reporting and paying over the tax as described for operators in sections 3, 3A, 4, 5, 6 and 7A, and shall be liable in the same manner as operators in section 7B. If a property owner enters into a contract under which a real estate agent, manager or management company collects the rent, that real estate agent, manager or management company shall collect the room occupancy excise and shall be jointly liable with the owner for payment of tax amounts to the department of revenue. The commissioner of revenue may adopt regulations for the reporting, collecting, remitting and enforcement of this excise.
(O) Subsections (G) to (N), inclusive, shall be effective for transfers of occupancy subject to the excise under chapter 64G of the General Laws, commencing on or after August 1, 2014.

[Clarify that present room occupancy excise applies to Internet room resellers]
(P) Section 1 of chapter 64G of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after paragraph (b) thereof the following paragraph:-
(b1/2) "Doing business in the commonwealth", ownership or operation of a bed and breakfast establishment, hotel, lodging house or motel that is located in the commonwealth, maintenance otherwise of a place of business in the commonwealth, the presence of an employee in the commonwealth on more than a de minimis basis, solicitation in the commonwealth of orders for transfer of occupancy of accommodations located in the commonwealth, solicitation in the commonwealth by a reseller of a contract or other cooperative arrangement with an operator with respect to accommodations located in the commonwealth, inspection in the commonwealth of accommodations that may be the subject of a cooperative arrangement between an operator and a reseller, or other exploitation of the market for accommodations or resale of accommodations located in the commonwealth by any means whatsoever, including, but not limited to, salesmen, solicitors or representatives in the commonwealth, whether those salesmen, solicitors or representatives are employed by

the operator or reseller, by a person affiliated with the operator or the reseller by common ownership, or by any other party. This definition is intended to extend the jurisdiction of the commonwealth over operators and resellers to the full extent authorized by the Constitution and the laws of the United States.
(Q) Said section 1 of said chapter 64G, as so appearing, is hereby further amended by inserting after the word "operator", in line 49, the following words:- or the room reseller.
(R) Said section 1 of said chapter 64G, as so appearing, is hereby further amended by adding the following paragraphs:-
(k) "Room reseller" or "Reseller", any person having any right, permission, license, or other authority from or through an operator to reserve or arrange transfer of occupancy of accommodations the transfer of which is subject to this chapter, such that the occupant pays all or a portion of the rent to the reseller. The term "Room Reseller" or "Reseller" includes, but is not limited to, sellers of travel packages as defined in this chapter.
(l) "Travel package," a room or rooms bundled with 1 or more separate components such as air transportation, car rental or similar items and charged to the customer or occupant for a single retail price.
(S) Said chapter 64G is hereby further amended by striking out section 3 and inserting in place thereof the following section:
Section 3. An excise is hereby imposed upon the transfer of occupancy of any room or rooms in a bed and breakfast establishment, hotel, lodging house, or motel in this commonwealth by any operator or room reseller doing business in the commonwealth at the rate of 5 per cent of the total amount of rent for each occupancy. No excise shall be imposed if the total amount of rent paid by the occupant is less than $15 per day or its equivalent. The operator or room reseller shall pay the excise to the commissioner at the time provided for filing the return required by section 16 of chapter 62C.
The value of the transfer of any room or rooms bundled as part of a travel package may be determined from the room reseller's books and records that are kept in the regular course of business.
(T) The first paragraph of section 3A of said chapter 64G, as appearing in the 2012 Official Edition, is hereby amended by striking out the first, second and third sentences and inserting in place thereof the following 3 sentences:- A city or town that accepts this section may impose a local excise tax upon the transfer of occupancy of any room or rooms in a bed and breakfast establishment, hotel, lodging house or motel located within the city or town by any operator or room reseller at a rate up to, but not exceeding, 6 per cent of the total amount of rent paid by the occupant for the occupancy, but the city of Boston may impose a local excise upon the transfer of occupancy of any room in a bed and breakfast establishment, hotel, lodging house or motel located within the city by any operator or room reseller at the rate of up to but not exceeding 6.5 per cent of the total amount of rent paid by the occupant for the occupancy. No excise shall be imposed if the total amount of rent paid by the occupant is less than $15 per day or its equivalent or if the accommodation is exempt under section 2. The operator or room reseller shall pay the local excise tax imposed under this section to the commissioner at the same time and in the same manner as the excise tax due the commonwealth.
(U) Said chapter 64G is hereby further amended by striking out sections 4 to 6, inclusive, and inserting in place thereof the following 4 sections:
Section 3B. Notwithstanding any other provision of this chapter, in cases in which occupancy is transferred through the use of a room reseller, the application of the excise shall be as follows: If the room reseller is required to register under section 6 to collect the excise, the room reseller shall collect and pay to the commissioner the excise upon the amount of rent paid by the occupant to the room reseller, less the amount of rent that the reseller has paid to the operator. Whether or not the room reseller is so registered, the operator shall collect and pay to the commissioner the excise upon the amount of rent paid to the operator by the reseller or the occupant.
No assessment shall be made against an operator on the basis of an incorrect remittance of the excise under this chapter by an unaffiliated room reseller and no assessment shall be made against a room reseller on the basis of an incorrect remittance of the excise under this chapter by an unaffiliated operator.
Section 4. Reimbursement for the excise imposed under sections 3 and 3A shall be paid by the occupant or the room reseller to the operator and by the occupant to the room reseller, as the case may be, and each operator and room reseller doing business in the commonwealth shall add to the rent and shall collect from the occupant or the room reseller the full amount of the excise imposed, in accordance with sections 3 and 3A, and that excise shall be a debt to the operator or room reseller, when so added to the rent, and shall be recoverable at law in the same manner as other debts.
Section 5. The amount of the excise collected by the operator or the room reseller under this chapter shall be stated and charged separately from the rent and shown separately on any record thereof at the time the transfer of occupancy is made, or on any evidence of the transfer issued or used by the operator or the room reseller. A room reseller shall not be required to disclose to the occupant the amount of tax charged by the operator. The reseller shall represent to the occupant that the separately stated taxes charged by the reseller include taxes charged by the operator.

Section 6. No person shall operate a bed and breakfast establishment, hotel, lodging house or motel in this commonwealth, or do business as a room reseller in the commonwealth, unless a certificate of registration has been issued to that person in accordance with section 67 of chapter 62C.
(V) Section 7A of said chapter 64G, as appearing in the 2012 Official Edition, is hereby amended by inserting after the word "operator", in line 1 and in line 7, the following words:- or room reseller .
(W) Said chapter 64G is hereby further amended by striking out section 7B and inserting in place thereof the following section:-
Section 7B. Every operator or room reseller who fails to pay to the commissioner any sums required to be paid by this chapter shall be personally and individually liable for those amounts to the commonwealth. The terms "operator" and "room reseller", as used in this section, include an officer or employee of a corporation, or a member or employee of a partnership, who as an officer, employee or member is under a duty to pay over the taxes imposed by this chapter.
(X) Section 12 of said chapter 64G, as so appearing, is hereby amended by inserting after the word "operator", in line 5, the following words:- and each room reseller.
(Y) For purposes of the convention center surcharge imposed by section 9 of chapter 152 of the acts of 1997, as amended, the term "operator" shall mean "operator or room reseller."
(Z) Subsections (P) to (Y), inclusive, shall be effective for transfers of occupancy subject to the excise under chapter 64G of the General Laws, commencing on or after August 1, 2014.

[Repeal exemption of candy and soda from sales tax]
(AA) Section 1 of chapter 64H of the General Laws is hereby amended by inserting after the definition of "Business", as appearing in the 2012 Official Edition, the following definition:-
"Candy", a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops, or pieces. "Candy" shall not include any preparation containing flour and shall require no refrigeration.
(BB) Said section 1 of said chapter 64H is hereby further amended by inserting after the definition of "Services", as amended by sections 2 and 3 of chapter 95 of the acts of 2013, the following definition:-
"Soft drinks", non-alcoholic beverages that contain natural or artificial sweeteners, but not including beverages that contain milk or milk products, soy, rice or similar milk substitutes, or vegetable or fruit juice.
(CC) Section 6 of said chapter 64H, as appearing in the 2012 Official Edition, is hereby amended by striking out, in line 77, the words ", soft drinks".
(DD) Said section 6 of said chapter 64H, as so appearing, is hereby further amended by striking out, in line 78, the words ", candy and confectionary".
(EE) Said section 6 of said chapter 64H, as so appearing, is hereby further amended by inserting after the word "include", in line 80, the following words:- soft drinks and candy, as defined in section 1,.
(FF) Said section 6 of said chapter 64H, as so appearing, is hereby further amended by striking out, in lines 115 to 116, the words "in the instance in which it sells only snacks and candy with a sales price of less than $3.50" and inserting in place thereof the following words:- to the extent that it sells food products with a sales price of less than $3.50; provided further, that candy and soft drinks as defined in section 1 are subject to tax regardless of whether the vending machine from which they are sold is considered an eating establishment or not.
(FF) Said section 6 of said chapter 64H, as so appearing, is hereby further amended by inserting after the word "Beverages", in line 127, the following words:- , except soft drinks,.

Summary:

This section changes present tax laws by: * taxing non-insurance subsidiaries of insurance companies like other business corporations; * taxing security corporations like other business corporations; * expanding the room occupancy excise to include transient accommodations; * clarifying that the room occupancy excise applies to Internet room resellers; and * repealing the exemption of candy and soda from the sales tax.

Section 4 - Authority to Terminate and Renegotiate Leases

SECTION 4.

Chapter 7C of the General Laws is hereby amended by inserting after section 35 the following section:-
Section 35A. (a) The commissioner, after consulting with the head of the leasing state agency or the trial court administrator, may exercise any contractual right to terminate a lease for nonappropriation or nonallotment if, in the determination of the agency head or the trial court administrator, insufficient funds are available within the agency's or the court's appropriation or allotment to maintain the lease consistent with maintaining core governmental functions.
(b) The commissioner may, on behalf of any state agency or the administrative office of the trial court, renegotiate any existing facilities lease of that agency or office, which was procured under this chapter, to obtain a reduced lease rate or other valuable consideration in consideration of an extension of any such lease for a period of time beyond the 10-year limitation provided in section 35, but no lease shall be extended to a date that is more than 15 years after the original commencement date of the lease. The commissioner shall first make a written determination that the renegotiated lease provisions of each renegotiated lease are favorable to the commonwealth based on a cost-benefits analysis.

Summary:

This section puts in the General Laws the present temporary legislative authorization for DCAMM to terminate state agency and court facility leases for insufficient funding, and to realize operating budget cost savings by renegotiating lease terms in return for extending lease terms to as much as a total of 15 years.

Section 5 - Expenditures from Fiscal Year 2014 Surplus

SECTION 5.
(a) Notwithstanding any general or special law to the contrary, after certifying the amount of consolidated net surplus in the budgetary funds at the close of the preceding fiscal year under section 5C of chapter 29 of the General Laws, the comptroller shall dispose of the consolidated net surplus in the budgetary funds for fiscal year 2014 in the following order to the extent that funds are available: (i) $25,00,000 to the Massachusetts Life Sciences Investment Fund established by section 6 of chapter 23I of the General Laws; and (ii) transfer the remaining consolidated net surplus to the Commonwealth Stabilization Fund, established by section 2H of chapter 29 of the General Laws.
(b) All transfers pursuant to this section shall be made from the undesignated fund balances in the budgetary funds proportionally from the undesignated fund balances; but no such transfer shall cause a deficit in any of the funds.

Summary:

This section distributes any surplus at the end of fiscal year 2014 in the following order, to the extent that funds are available: $25,00,000 to the Massachusetts Life Sciences Investment Fund, and the remaining balance to the Commonwealth Stabilization Fund.

Section 6 - Pension Cost of Living Adjustment

SECTION 6.
Notwithstanding any general or special law to the contrary, the amounts transferred pursuant to subdivision (1) of section 22C of chapter 32 of the General Laws shall be made available for the commonwealth's Pension Liability Fund established by section 22 of said chapter 32. The amounts transferred pursuant to said subdivision (1) of said section 22C of said chapter 32 shall meet the commonwealth's obligations pursuant to

said section 22C of said chapter 32, including retirement benefits payable by the state employees' and the state teachers' retirement systems, for the costs associated with a 3 per cent cost-of-living adjustment pursuant to section 102 of said chapter 32, for the reimbursement of local retirement systems for previously authorized cost-of-living adjustments pursuant to said section 102 of said chapter 32 and for the costs of increased survivor benefits pursuant to chapter 389 of the acts of 1984. The state board of retirement and each city, town, county and district shall verify these costs, subject to the rules adopted by the state treasurer. The state treasurer may make payments upon a transfer of funds to reimburse certain cities and towns for pensions to retired teachers, including any other obligations which the commonwealth has assumed on behalf of any retirement system other than the state employees' or state teachers' retirement systems and also including the commonwealth's share of the amounts to be transferred pursuant to section 22B of said chapter 32. All payments for the purposes described in this section shall be made only pursuant to distribution of monies from the fund, and any distribution and the payments for which distributions are required shall be detailed in a written report filed quarterly by the secretary of administration and finance with the house and senate committees on ways and means and the joint committee on public service in advance of this distribution. Distributions shall not be made in advance of the date on which a payment is actually to be made. The state board of retirement may expend an amount for the purposes of the board of higher education's optional retirement program pursuant to section 40 of chapter 15A of the General Laws. To the extent that the amount transferred pursuant to said subdivision (1) of said section 22C of said chapter 32 exceeds the amount necessary to adequately fund the annual pension obligations, the excess amount shall be credited to the Pension Reserves Investment Trust Fund, established by subdivision (8) of section 22 of said chapter 32, for the purpose of reducing the unfunded pension liability of the commonwealth

Summary:

This section provides for a 3% increase on the first $13,000 in pension benefits for retired state employees. The section is included each year in the budget

Section 7 - Authorization to Transfer Fund Balances

SECTION 7.
(A) Chapter 29 of the General Laws is hereby amended by inserting after section 13 the following section:- Section 13A. Notwithstanding any general or special law to the contrary, upon receiving a written request from the secretary, the comptroller shall transfer to the General Fund all or part of the unexpended balance of a fund, trust fund or other separate account, whether established administratively or by law, including a separate account established under section 6 of chapter 6A. The secretary and comptroller shall report to the house and senate committees on ways and means 45 days before any such transfer. The request shall certify that the secretary, in consultation with the comptroller, has determined that this balance, or the specified part of it, is not to be necessary for the purposes for which it was made available.

(B) For fiscal year 2015, the comptroller shall credit to the General Fund the funds remitted to him under clause (8) of subsection (a) of section 93 of chapter 194 of the acts of 2011.

Summary:

This section puts in the General Laws existing authorizations during fiscal years 2011 to 2014 to transfer to the General Fund certain trust, fund, and account balances, and allows all or part of these balances to be transferred. It specifically transfers to the General Fund certain funds under St. 2011, c. 194, sec. 93(a)(8).

Section 8 - Stabilization Fund Transfers

SECTION 8.
(a) Notwithstanding any general or special law to the contrary, the comptroller shall, on or before June 30,

2015, transfer $175,000,000 to the General Fund from the Commonwealth Stabilization Fund, but the comptroller shall instead transfer a lesser amount if the secretary of administration and finance so requests in writing. The comptroller, in consultation with the secretary of administration and finance, may take the overall cash flow needs of the commonwealth into consideration in determining the timing of any transfer of funds. The comptroller shall provide a schedule of transfers to the secretary of administration and finance and to the house and senate committees on ways and means.

(b) Notwithstanding any general or special law to the contrary, the comptroller shall, not later than June 30, 2015, transfer the interest earned from the Commonwealth Stabilization Fund during fiscal year 2015 to the General Fund

Summary:

This section transfers $175 million to the General Fund from the Commonwealth Stabilization Fund, but allows the Secretary of Administration and Finance to reduce the amount transferred. It also transfers interest on the Stabilization Fund during fiscal year 2015 to the General Fund.

Section 10 - Suspension of Tourism Formula

SECTION 10.
Notwithstanding any general or special law to the contrary, the formula for application of funds provided in section 35J of chapter 10 of the General Laws shall not apply in fiscal year 2015.

Summary:

This section suspends the statutory tourism fund formula for fiscal year 2015. This section has been routine in recent budgets.

Section 12 - Initial Gross Payments to Qualifying Acute Care Hospitals

SECTION 12.
Notwithstanding any general or special law to the contrary, on or before October 1, 2014 and without further appropriation, the comptroller shall transfer from the General Fund to the Health Safety Net Trust Fund established by section 66 of chapter 118E of the General Laws, in this section called the fund, the greater of $45,000,000 or one-twelfth of the total expenditures to hospitals and community health centers required pursuant to this act, for the purposes of making initial gross payments to qualifying acute care hospitals for the hospital fiscal year beginning October 1, 2014. These payments shall be made to hospitals before, and in anticipation of, the payment by hospitals of their gross liability to the fund. The comptroller shall transfer from the fund to the General Fund, not later than June 30, 2015, the amount of the transfer authorized by this section and any allocation of that amount as certified by the director of the health safety net office.

Summary:

This section provides for the annual transfer from the General Fund of "seed money" to make initial gross payments to acute hospitals. This seed money is later repaid to the General Fund.

Section 13 - MassHealth Dental Coverage

SECTION 13.
Notwithstanding section 53 of chapter 118E of the General Laws, the executive office of health and human services may determine the extent to which to include within its covered services for adults the federally optional dental services that were included in its state plan or demonstration program in effect on January 1, 2002 and the dental services that were covered for adults in the MassHealth basic program as of January 1, 2002.

Summary:

This section gives EOHHS the necessary discretion to make MassHealth dental coverage or service limitation decisions.

Section 14 - Nursing and Resident Care Facility Base Year

SECTION 14.
Notwithstanding any general or special law to the contrary, nursing facility and resident care facility rates effective October 1, 2014 under section 13D of chapter 118E of the General Laws may be developed using the costs of calendar year 2005.

Summary:

This section maintains 2005 as the base year for setting fiscal year 2015 nursing and resident care facility rates.

Section 15 - Nursing Facility Assessment

SECTION 15.
Notwithstanding any general or special law to the contrary, the nursing home assessment established by subsection (b) of section 63 of chapter 118E of the General Laws shall be sufficient in the aggregate to generate $220,000,000 in fiscal year 2015.

Summary:

This section establishes the amount of revenue to be obtained from the nursing facility assessment in fiscal year 2015.

Section 34 - Integrated Facilities Management of State Properties

SECTION 34.
(A) Section 1 of chapter 7C of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after the definition of "master plan" the following definition:-
"Operational services", day-to-day, routine, normally recurring upkeep and services necessary to the ongoing management and operation of a facility, other than those provided to maintain the building structure and elevators, electrical, mechanical and related building systems. Operational services includes, but is not limited to, janitorial services, cleaning, security services, trash removal, mowing, snow removal, window washing and similar non-construction related services.

(B) Said section 1 of said chapter 7C, as so appearing, is hereby further amended by inserting after the word "property'", in line 99, the following words:- or "property".

(C) The second paragraph of section 2 of said chapter 7C, as so appearing, is hereby amended by adding the following clause:-
(f) direction, control, supervision and oversight as to the operational services, maintenance, repair and management of specific capital facilities under an agreement between the commissioner and the agency, the administrative office of the trial court or building authority under section 26.

(D) Section 4 of said chapter 7C, as so appearing, is hereby amended by adding the following clause:-
(5) Control and supervision of operational services, maintenance, repair and management related building projects and operational services for particular facilities over which the division would not otherwise have authority when transferred or assumed under agreements with state agencies or building authorities under section 26.

(E) Section 5 of said chapter 7C, as so appearing, is hereby amended by inserting at the end thereof the following sentence:- A state agency, the administrative office of the trial court or building authority may, by agreement with the commissioner, delegate the control and supervision of all or some portion of its building projects to the commissioner, notwithstanding the scope of work or dollar value of the projects under section 26.

(F) The first paragraph of section 24 of said chapter 7C, as so appearing, is hereby amended by striking out the last sentence and inserting in place thereof the following sentence:- The director office shall have proven ability and at least 10 years of experience in the management and oversight of operation, maintenance and repair of buildings.

(G) Section 26 of chapter 7C, as so appearing, is hereby amended by adding the following paragraph:-
Notwithstanding the foregoing procedures, an agency or building authority, with the approval of the secretary of the executive office in which the agency is located or, in the case of a building authority, the approval of the board of trustees of the relevant institution, may voluntarily transfer to the division of capital asset management and maintenance the supervision and control of operational services, maintenance, repair, and management of real property, if the transfer and its scope are agreed upon and approved by the commissioner and the secretary of administration and finance. Upon approval of the transfer, the secretary of administration and finance shall immediately file a written notice with the budget director, the comptroller, the house and senate committees on ways and means, and the house and senate committees on post audit and oversight, specifying the scope of the authority so transferred and its duration. Where the commissioner has assumed this control and supervision, the commissioner shall make quarterly reports to the secretary of administration and finance on the status of the operational services, maintenance, repair and management so assumed. Any real property which has been vacated by an agency or institution, and with respect to which all operational services, maintenance, repair and management responsibilities have been transferred to the division as provided in the preceding sentence, shall be considered real property assigned by law to the division for the purposes of section 33.

(H) Said chapter 7C is hereby amended by inserting after section 28 the following section:-
Section 28A. The commissioner may charge an agency or building authority occupying real property for which the division of capital asset management and maintenance has assumed responsibility for the supervision and control of operational services, maintenance, repair, and management of real property under this chapter or any other general or special law, for the reasonable costs of providing the operational services, maintenance, repair and management. These costs may include, but shall not be limited to, costs for utilities, snow plowing, landscape maintenance, cleaning and janitorial services. The division may charge and collect a fee sufficient to cover its reasonable costs of providing these services.

(I) Section 33 of said chapter 7C, as so appearing, is hereby amended by striking out, in line 37, the words "the greater part of" and inserting in place thereof the following word:- all.

(J) The sixth paragraph of said section 33 of said chapter 7C, as so appearing, is hereby further amended by

adding the following sentence:- Real property the operational services, maintenance, repair and management of which has been transferred to the division, and that has been determined surplus in whole or in part to the needs of the occupying agency or building authority with the consent of the occupying agency, shall be considered real property assigned by law to the division for the purposes of this section.

(K) Section 33 of chapter 7C, as so appearing, is hereby amended by deleting the 7th paragraph and inserting in place thereof the following paragraph:-
The commissioner, in consultation with the secretaries of the executive offices or the chief justice of the administrative office of the trial court as the commissioner considers appropriate and with the written approval of the secretary of administration and finance, may transfer and change the use of, or may transfer responsibility for operational services, management, repair, and maintenance of, or both, land, buildings and other real property of the commonwealth, other than the state house and property subject to amendment XCVII to the constitution of the commonwealth, within or between state agencies including, without limitation, to the division and the judiciary. Such a transfer shall be based on a determination, made by the commissioner with the advice of the executive heads of affected agencies and secretaries of the executive offices in which the agencies are located, that the property or any part of it is not needed or is not being put to optimum use under current conditions. The commissioner shall submit a report on any such transfer to the chairs of the house and senate ways and means committees and the joint committee on state administration and regulatory oversight and the members of the general court representing the municipality in which the property is located not less than 30 days before the effective date of the proposed transfer. An agency need not purchase or make payment, whether directly or indirectly, to acquire property or part of it, which is made available for that agency's use. As a condition of the transfer of property to a state agency, the commissioner may require that the agency be financially responsible for any outstanding lease, contractual or debt obligations previously incurred by the commonwealth to acquire or improve the property and for any future maintenance, security and improvement costs for the property.

(L) Section 41 of chapter 7C, as so appearing, is hereby amended by inserting after the word "jurisdiction", in line 4, the following words:- , but the division may make expenditures and perform maintenance for any real property for which the division has the obligation to perform maintenance and repair operations under this chapter.

(M) Notwithstanding any general or special law to the contrary, employees of any state agency which enters into an agreement with the division of capital asset management and maintenance providing for the division to maintain buildings facilities as determined by the division of capital asset management and maintenance, may be transferred to the division of capital asset management and maintenance. An employee so transferred shall not suffer any interruption of service, impairment of seniority, retirement or other rights of the employee, any reduction in compensation or salary grade notwithstanding any change in title or duties resulting from such transfer, any loss of accrued rights to holidays, sick leave, vacation or benefits, or any change in union representation or certified collective bargaining unit as certified by the department of labor relations or in local union representation or affiliation. A collective bargaining agreement in effect immediately before the transfer date shall continue in effect and the terms and conditions of employment in that agreement shall continue as if the employees had not been so transferred. The transfer shall not impair the civil service status of a transferred employee who immediately before the effective date of that transfer either holds a permanent appointment in a position classified under chapter 31 of the General Laws or has tenure in a position by reason of section 9A of section 9A of chapter 30 of the General Laws. Notwithstanding any general or special law to the contrary, an employee so transferred shall retain the right to collectively bargain under chapter 150E of the General Laws and shall be considered employees of the division of capital asset management and maintenance for the purposes of said chapter 150E. Nothing in this section shall confer upon any employee any right not held immediately before the date of the transfer, or prohibit any reduction of salary grade, transfer, reassignment, suspension, discharge, layoff or abolition of position not prohibited before that date.

Summary:

In order to implement DCAMM's integrated facilities management program, this section includes among the agency's responsibilities the operation of state buildings and other facilities. DCAMM will have the authority to charge agencies for these operational costs. The section also allows the transfer of certain agency employees to DCAMM, with the usual protection of their collective bargaining and civil service rights.

Section 54 - Expand Bottle Bill

SECTION 54.
Section 321 of chapter 94 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out the definitions of "Beverage" and "Beverage container" and inserting in place thereof the following 2 definitions:-

"Beverage", soda water or similar carbonated soft drinks; beer and other malt beverages; non-carbonated soft drinks including but not limited to mineral water, flavored and unflavored water, spring water, fruit drinks, juice, sports drinks and other water beverages, coffee and coffee-based drinks; and all other non-alcoholic carbonated and noncarbonated drinks in liquid form intended for human consumption except milk and beverages that are primarily derived from dairy products, infant formula, and FDA-approved medicines; but shall not include alcoholic beverages other than beer and malt beverages as defined in chapter 138 or wine.

"Beverage container", any sealable bottle, can, jar or carton which is primarily composed of glass, metal, plastic or any combination of those materials and is produced for the purpose of containing a beverage, including containers of 2 gallons capacity or less for carbonated and malt beverages and less than 1 gallon for noncarbonated beverages. This definition shall not include containers made of biodegradable material.

Summary:

This section expands the state's bottle deposit law to include containers for non-carbonated drinks like water, juices, coffee-based drinks, and sport drinks.

Section 87 - Updated Pension Schedule

SECTION 87.
Section 22C of chapter 32 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out, in lines 60 to 61, the words "$1,727,000,000 in fiscal year 2015, $1,831,000,000 in fiscal year 2016 and $1,941,000,000" and inserting in place thereof the following words:- $1,793,000,000 in fiscal year 2015, $1,972,000,000 in fiscal year 2016 and $2,169,000,000.

Summary:

This section updates the triennial schedule for funding the state's pension liability based on the most recent actuarial valuation reports.

Section 90 - Health and Prevention Fund; Health Insurance Expansion Fund

SECTION 90.
Chapter 29 of the General Laws is hereby amended by inserting after section 2KKKK the following 2 sections: -
-
Section 2LLLL. There shall be established and set up on the books of the commonwealth a separate fund to be known as the Commonwealth Health and Prevention Fund. The fund shall be credited with revenues from sales tax revenues collected from the sale of candy and soft drinks under chapter 64H. Amounts credited to the fund shall be expended, subject to appropriation, to support alcohol and tobacco addiction services, health promotion, school-based health programs, teenage pregnancy prevention, domestic violence and sexual assault prevention, work force expansion services and other critical programs that support the wellness of residents of the commonwealth.

Section 2MMMM. There shall be established and set up on the books of the commonwealth a separate fund to be known as the Health Insurance Expansion Fund. The fund shall be credited with additional Medicaid funding provided by the federal government pursuant to the increased federal Medicaid assistance percentage under Section 2001 of the Patient Protection and Affordable Care Act of 2010 and Section 1202 of the Health Care and Education Reconciliation Act of 2010, the amount of which the secretary of administration and finance shall determine at the start of each fiscal year. Amounts credited to the fund shall be expended, subject to appropriation, to support the financing of health insurance coverage for low-income residents of the commonwealth.

Summary:

This section establishes a new Commonwealth Health and Prevention Fund.Revenues from repealing the sales tax exemptions for candy and soda will go into this fund, to be expended, subject to appropriation, to support alcohol and tobacco addiction services, health promotion, school-based health programs, teenage pregnancy prevention, domestic violence and sexual assault prevention, work force expansion services and other critical programs that support the wellness of residents of the commonwealth.

This section also establishes a Health Insurance Expansion Fund. The fund will receive additional Medicaid funding from federal health care reform, to be expended, subject to appropriation, to support the financing of health insurance coverage for low-income residents of the Commonwealth.

Section 91 - Special Education Inflation Rate Freeze

SECTION 91.
Notwithstanding any general or special law to the contrary, the operational services division which, under section 22N of chapter 7 of the General Laws, is responsible for determining prices for programs under chapter 71B of the General Laws, shall set those prices in fiscal year 2015 at the same level calculated for fiscal year 2014, except the prices for those programs for extraordinary relief, as defined in the division's regulations. Programs for which prices in fiscal year 2014 were lower than the full amount permitted by the operational services division may charge in fiscal year 2015 the full price calculated for fiscal year 2014.

Summary:

This section freezes fiscal year 2015 special education school rates at fiscal year 2014 levels.

Section 94 - Sheriff Compensation

SECTION 94.
Section 17 of chapter 37 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out the second paragraph and inserting in place thereof the following paragraph:-

The sheriffs of the counties of Barnstable, Bristol, Norfolk, Plymouth and Suffolk and of the former counties of Berkshire, Essex, Franklin, Hampden, Hampshire, Middlesex and Worcester shall each receive a salary equal to 95 per cent of the salary of an associate justice of the trial court. The sheriff of the county of Dukes shall receive a salary equal to 75 per cent of the salary of an associate justice of the trial court.The sheriff of the county of Nantucket shall receive a salary equal to 60 per cent of the salary of an associate justice of the trial court.

Summary:

This section increases the compensation of sheriffs to reflect recent increases in judicial compensation, and fixes sheriffs' future salaries (except Dukes and Nantucket) at 95% of trial court judges' salaries.

Section 95 - Section 3

SECTION 95.
Notwithstanding any general or special law to the contrary, for the fiscal year ending June 30, 2015 the distribution to cities and towns of the balance of the State Lottery and Gaming Fund, as paid from the General Fund in accordance with clause (c) of the second paragraph of section 35 of chapter 10 of the General Laws, and additional funds from the General Fund and the Gaming Local Aid Fund, shall be $920,230,293 and shall be apportioned to the cities and towns in accordance with this section.

Notwithstanding section 2 of chapter 70 of the General Laws or any other general or special law to the contrary, except for section 12B of chapter 76 and section 89 of chapter 71 of the General Laws, for fiscal year 2015 the total amounts to be distributed and paid to each city and town from item 7061-0008 of section 2 shall be as set forth in the following lists. The specified amounts to be distributed from said item 7061-0008 of said section 2 shall be in full satisfaction of the amounts due under chapter 70 of the General Laws.

For fiscal year 2015, the foundation budget categories for each district shall be calculated in the same manner as in fiscal year 2014; provided, that "pre-school enrollment" shall be defined as the number of students enrolled in pre-school programs in a district. The target local share shall be calculated using the same methodology used in fiscal year 2014. Preliminary local contribution shall be the municipality's fiscal year 2014 minimum required local contribution, increased or decreased by the municipal revenue growth factor; provided, that if a municipality's preliminary local contribution as a percentage of its foundation budget is more than 2.5 percentage points lower than the target local share, the preliminary contribution shall be recalculated using the municipality's revenue growth factor plus 1 percentage point; and if a municipality's preliminary contribution as a percentage of its foundation budget is more than 7.5 percentage points lower than the target local share, the preliminary contribution shall be recalculated using the municipality's revenue growth factor plus 2 percentage points. Minimum required local contribution for fiscal year 2015 shall be, for any municipality with a fiscal year 2015 preliminary contribution greater than its fiscal year 2015 target contribution, the preliminary local contribution reduced by 50 per cent of the gap between the preliminary local contribution and the target local contribution. No minimum required local contribution shall be greater than 90 percent of the district's foundation budget amount. Required local contribution shall be allocated among the districts to which a municipality belongs in direct proportion to the foundation budgets for the municipality's pupils at each of those districts. For fiscal year 2015, the "foundation aid increment" shall be the difference between: (a) the positive difference between a district's foundation budget and its required district contribution; and (b) prior year aid. The "down payment aid increment" shall be 35 per cent of the positive difference between 100 per cent of a district's target aid share and its prior year chapter 70 aid, minus the foundation aid increment. The "minimum aid increment" shall be equal to (a) $25 multiplied by the district's foundation enrollment minus (b) the sum of the foundation aid increment and down payment aid increment.

Chapter 70 aid for fiscal year 2015 shall be the sum of prior year aid plus the foundation aid increment, if any, plus the down payment aid increment, if any, plus the minimum aid increment, if any. No non-operating district shall receive chapter 70 aid in an amount greater than the district's foundation budget.

If there is a conflict between the language of this section and the distribution listed below, the distribution below shall control.

The department of elementary and secondary education shall not consider health care costs for retired teachers to be part of net school spending for any district in which such costs were not considered part of net school spending in fiscal year 1994.

No payments to cities, towns or counties maintaining an agricultural school under this section shall be made after November 30 of the fiscal year until the commissioner of revenue certifies acceptance of the prior fiscal year's annual financial reports submitted pursuant to section 43 of chapter 44 of the General Laws. Advance

payments shall be made for some or all of periodic local reimbursement or assistance programs to any city, town, regional school district or independent agricultural and technical school that demonstrates an emergency cash shortfall, as certified by the commissioner of revenue and approved by the secretary of administration and finance, under guidelines established by the secretary.

Summary:

Section 96 - State Climatologist

SECTION 96.
Chapter 21A of the General Laws is hereby amended by adding the following section:-
Section 24. The chancellor of the University of Massachusetts Amherst in consultation with the secretary of energy and environmental affairs shall appoint a state climatologist.The state climatologist shall be housed at the University of Massachusetts Amherst and shall (a) gather and archive data on climate conditions around the commonwealth; (b) conduct and foster research concerning the climate of the commonwealth and look for opportunities for sponsored research concerning climate issues around the commonwealth; (c) coordinate with the Northeast Regional Climate Change Center housed at the University of Massachusetts Amherst by the federal Department of the Interior; (d) educate and inform citizens of the commonwealth on matters related to climate. The state climatologist shall advise all other branches of state and local government concerning the climate of the commonwealth and its implications for both economic and scientific needs in conjunction with all existing and future environmental factors relating to the climate of the commonwealth. The state climatologist shall maintain liaison with federal and other state and academic institutions and join federal and international climate interest groups. The state climatologist shall serve for a term of 5 years, but may be reappointed. The climatologist shall be jointly funded by the University of Massachusetts Amherst and the executive office of energy and environmental affairs.

Summary:

This section establishes a state climatologist at UMass Amherst.

Section 97 - Transfers between Health Funds

SECTION 97.
Notwithstanding any general or special law to the contrary, the executive office for administration and finance shall transfer $30,000,000 from the Commonwealth Care Trust Fund to the Health Safety Net Trust Fund, established by section 36 of chapter 118G of the General Laws. The executive office of health and human services and the health safety net office shall fund the hospital fiscal year 2015 payment amount to each hospital from the Health Safety Net Trust Fund. Payments may be made either as safety net care payments under the commonwealth's section 1115 waiver, or as an adjustment to Title XIX service rate payments, or a combination thereof. Other federally permissible funding mechanisms available for public service hospitals, as defined by regulations of the executive office of health and human services, may be used to reimburse up to $70,000,000 of uncompensated care at the hospitals using sources distinct from the funding made available to the Health Safety Net Trust Fund. The secretary of administration and finance, in consultation with the secretary of health and human services and the executive director of the commonwealth health insurance connector authority, shall on a quarterly basis evaluate the revenue needs of the health safety net program funded by the Health Safety Net Trust Fund and subsidized health insurance programs funded by the Commonwealth Care Trust Fund, and if necessary, transfer monies between these funds for the purpose of ensuring that sufficient revenues are available to support projected program expenditures.

Summary:

This section provides for transfers between the Commonwealth Care Trust Fund and the Health Safety Net Trust Fund.

Section 99 - Foundation Budget Review Commission

SECTION 99.
(A) Chapter 70 of the General Laws is hereby amended by striking out section 4, as appearing in the 2012 Official Edition, and inserting in place thereof the following section:-

Section 4. There shall be a foundation budget review commission to review the way in which foundation budgets are calculated and to make recommendations to the general court regarding changes that may be appropriate. In conducting this review, the commission shall seek to determine the educational programs and services necessary to achieve the commonwealth's educational goals, including those necessary to fully implement state curriculum standards and to prepare students to achieve passing scores on the Massachusetts Comprehensive Assessment System examinations. The review shall include, but not be limited to: class size; special education programs, including programs for English language learners; preschool programs for all 3 and 4 year-olds and full-day kindergarten; additional resources necessary to assure educational opportunity for low-income students; salaries necessary to attract and retain high quality professionals; health care costs; extracurricular programs; remedial programs for students at risk of failing to satisfy graduation requirements; books and other curriculum materials; equipment for science lab programs; and technology. In addition, the commission shall seek to determine how resources can be used in the most effective manner. In carrying out the review, the commission shall examine relevant data and any reports on education funding produced within the 10 years preceding the issuance of a commission report. The commission shall include the house and senate chairs of the joint committee on education, who shall serve as co-chairs, the secretary of education, the commissioner of elementary and secondary education, the commissioner of early education and care, the speaker of the house of representatives or a designee, the president of the senate or a designee, the minority leader of the house of representatives or a designee, the minority leader of the senate or a designee, the governor or a designee, the chair of the house committee on ways and means or a designee, the chair of the senate committee on ways and means or a designee and 1 member to be appointed by each of the following organizations: the Massachusetts Municipal Association, the Massachusetts Business Alliance for Education, the Massachusetts Business Roundtable, the Massachusetts Association of School Committees, the Massachusetts Association of School Superintendents, the Massachusetts Teachers Association, the American Federation of Teachers Massachusetts, the Massachusetts Budget and Policy Center, the Massachusetts Parent Teacher Association, Stand for Children, Strategies for Children, the Massachusetts Association of Vocational Administrators and the Massachusetts Association of Regional Schools. Members shall receive no compensation for their services but may receive reimbursement for the reasonable expenses incurred in carrying out their responsibilities as members of the commission. The department shall furnish reasonable staff and other support for the work of the commission.

Before issuing its recommendations, the commission shall conduct not fewer than 4 hearings to receive testimony from members of the public. The hearings shall be held in locations that provide opportunities for residents from all geographic regions of the commonwealth to testify.

It shall not constitute a violation of chapter 268A for a person employed by a school district to serve on the commission or to participate in commission deliberations that may have a financial effect on the district employing that person or on the rate at which that person may be compensated. The commission may establish procedures to ensure that no such person participates in commission deliberations that may directly affect the school districts employing those persons or that may directly affect the rate at which those persons are compensated.

The commission's recommendations, together with any proposed legislation, shall be filed every 4 years with the clerks of the senate and house of representatives who shall refer those recommendations to the appropriate committee of the general court. Within 30 days after that filing, the committee shall hold a public hearing on the recommendations.

(B) The foundation budget review commission established by section 4 of chapter 70 of the General Laws shall file its initial recommendations with the clerks of the senate and house of representatives under said section 4 of said chapter 70 not later than December 31, 2014; but the commission may issue an initial interim report

before that date.

Summary:

This section updates the law establishing a Foundation Budget Review Commission to review the way in which foundation budgets for elementary and secondary education are calculated and to make recommendations to the Legislature about changes that may be appropriate.

Section 100 - Delay FAS 109 Deduction

SECTION 100.
Subsection (2) of section 95 of chapter 173 of the acts of 2008 is hereby amended by striking out the figure "2015", inserted by section 142 of chapter 38 of the acts of 2013, and inserting in place thereof the following figure:- 2016.

Summary:

This section delays the FAS 109 deduction from the corporate excise for an additional year.

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QUIETEM

While taxes are an essential source of revenue for all state governments, the manner in which they are imposed varies widely from state to state. In its simplest form, a tax is an across-the-board levy on a base, such as income, to which a specific rate applies and for which no modifications exist. Taxes are rarely levied in this manner, however. Instead, most state tax codes incorporate a number of exemptions, deductions, credits, and deferrals designed to encourage certain taxpayer activities or to limit the tax burden on certain types of individuals or endeavors. Known as "tax expenditures", these provisions can have a significant impact on state tax revenues.

This document offers a summary of the tax expenditures affecting the taxes from which Massachusetts derives the bulk of its revenues: the personal income tax, the corporate excise and other business excises, and the sales and use tax. It also provides revenue estimates for each tax expenditure, as mandated by Massachusetts state law. Organized into five separate sections, this study analyzes all aspects of Massachusetts tax expenditures. Part I contains a detailed explanation of how we identify and estimate the costs of tax expenditure provisions in the tax code. In the next sections (Parts II - IV), we have provided detailed information about each of the three major tax types, including an explanation of how each tax is calculated and the ways in which that tax's basic structure is modified to produce the various types of tax expenditures. The tax expenditures for each tax are listed after the description of the tax.

Following the expenditure listings, Part V provides four appendices. The first lists recent law changes which affect this year's tax expenditure budget; the second is a glossary that defines terms used throughout the text; the third gives five-year tax expenditure estimates that are consistent with our most recent estimation methodology; and the fourth appendix is used for items that no longer qualify as tax expenditures due to legislative changes but are estimated for the purpose of comparisons to prior reports. In reviewing this document it is important to remember that although a tax expenditure represents a deviation from the generally agreed-upon, or basic, structure of a given tax, determining whether a provision is a tax expenditure is not the same as making a judgment about its desirability. An element of the basic structure of a tax can be inequitable or have undesirable economic effects, just as a tax expenditure can. If so, it can be changed by legislative action just as a tax expenditure can.

The estimates of the costs of tax expenditures included in this volume are revised annually. As improved methodologies and data become available over the course of the year, some estimates may be reexamined and occasionally revised.

What Are Tax Expenditures?

Tax expenditures are provisions in the tax code, such as exclusions, deductions, credits, and deferrals, which are designed to encourage certain kinds of activities or to aid taxpayers in special circumstances. When such provisions are enacted into the tax code, they reduce the amount of tax revenues that may be collected. Massachusetts General Laws (MGL), Ch 29, Sec 1 as modified by the Ch. 165 of the Acts of 2012 (section 112) defines *tax expenditures* as

> "*state tax revenue foregone as a direct result of any general or special law which allows exemptions, deferrals, deductions from or credits against taxes imposed on income, businesses and corporations, financial institutions, insurance and sales but excluding revenue foregone as a direct result of any general or special law which allows a personal income tax exemption. Sales that do not involve tangible personal property shall not result in tax expenditures under this definition.*"

In this sense, the fiscal effects of a tax expenditure are just like those of a direct government expenditure. Some tax expenditures involve a permanent loss of revenue, and thus are comparable to a payment by the government; others cause a deferral of revenue to the future, and thus are comparable to an interest-free loan to the taxpayer. Since tax expenditures are designed to accomplish certain public goals that otherwise might be met through direct expenditures, it seems reasonable to apply to tax expenditures the same kind of analysis and review that the appropriations budget receives.

It is essential to distinguish between those provisions of the tax code that represent tax expenditures and those that are part of the "basic structure" of a given tax. The basic structure is the set of rules that defines the tax; a tax expenditure is an exception to those rules. In general, most taxes have a series of features that define their basic structure. These features are:

1. A base, on which the tax is levied, such as net income, or a particular class of transactions;
2. A taxable unit, such as a person or a corporation;
3. A rate, to be applied to the base;
4. A definition of the geographic limits of the state's exercise of its tax jurisdiction; and
5. Provisions for the administration of the tax.

Defining the Basic Tax Structure

A tax expenditure is a deviation from the generally agreed-upon, or basic, structure of a given tax. For example, the base of the sales tax includes all retail sales to final consumers. The exemption for sales of energy conservation equipment is an exception, created to encourage purchases of such equipment. The sales tax that is not collected because of the existence of this exemption is a tax expenditure.

While this general definition seems straightforward enough, the task of compiling a comprehensive list of tax expenditures presents many conceptual problems. For example, some of the deductions and exemptions allowed under the tax statutes are not tax expenditures. The broad category of income tax deductions allowed for business expenses is not listed as a tax expenditure. Since the income tax is generally considered to be a tax on income net of the costs of producing that income, deductions for business expenses are taken against gross income and therefore occur prior to calculation of the tax base. In addition, tax provisions reflecting constitutional prohibitions, such as the prohibition on taxation of sales to the federal government, are considered parts of the basic tax structure and therefore are not properly considered tax expenditures. These distinctions are fairly simple, but more complex analytical questions quickly arise.

For example, deductions for the depreciation of property and equipment used in a trade or business are considered part of the basic tax structure because the use of productive assets is a legitimate cost of doing business. However, federal depreciation rules allow larger depreciation deductions in the early years of a property's useful life. These accelerated depreciation rules could be viewed as properly reflecting changing notions of obsolescence and thus as part of the basic tax structure; or the faster rates of depreciation could be considered a special adjustment in the tax base designed to provide an incentive for investment, and therefore a tax expenditure. Past federal tax expenditure budgets prepared by the Congressional Budget Office and versions prepared by the Treasury Department have disagreed on exactly this issue.

We have adopted the point of view that accelerated depreciation is a tax expenditure. Although accelerated depreciation still allows the same total deduction for a piece of property; the rate of depreciation allowed in the early years is faster than would be permitted under traditional accounting principles. Generally, revenue cost estimates in this document for tax expenditures associated with

accelerated depreciation rely on assumptions used in congressional federal tax expenditure analysis concerning ordinary depreciation rates.

We have chosen to view the rules for personal exemptions and for no tax status in the Commonwealth's personal income tax as provisions which help to define the income tax base, and thus as a part of the basic structure of the tax (much as the progressive rate structure of the federal income tax, which similarly reduces the tax burden on low-income people, is a part of its basic structure). The base of the tax is defined as net income above what is required for subsistence. Since personal exemptions help define the amount of income needed for subsistence, and therefore the base, they should not be classified as tax expenditures. According to this reasoning, exemptions allowed for dependents would also be considered part of the basic tax structure, since subsistence requirements increase with the size of the taxpayer's household. However, we note that this view of the tax structure does not always lead to easy conclusions. First, taxpayers are allowed exemptions for dependents even if those dependents have their own income and take personal exemptions for themselves. We have treated the use of the dependents' exemption as a tax expenditure. Second, the fact that the no tax status amount is greater than the personal exemption suggests that the intent behind the no tax status and personal exemptions goes beyond simple definition of an income base. Although personal exemptions and the no tax status are not listed in this document as tax expenditures, estimates for the revenue losses associated with these provisions are provided in an endnote.

Many Massachusetts tax expenditures in the personal income tax and corporate tax derive from federal income tax rules and thus piggy back on many but not all, federal tax expenditures. We have chosen to include such tax expenditures in this tax expenditure budget, as Massachusetts generally has the ability legally to “decouple” from piggybacking on federal tax expenditures, and has done so in certain cases (e.g., bonus depreciation) from time to time. However, one can question whether federal tax expenditures should generally be included in the Massachusetts tax expenditure budget, because for the most part they simply reflect the fact that Massachusetts has generally chosen to incorporate much of the federal tax laws into the determination of Massachusetts taxable income for personal and corporate income tax purposes.

The sales tax presents the most difficult case. The sales tax statute and its legislative history indicate that the established base of the tax is all "retail" sales. At a minimum, the sales tax exemptions for business purchases of component parts and of products to be resold appear to be provisions that help define which sales are considered non-retail sales, and therefore should not be classified as tax expenditures. However, it is difficult if not impossible to decide which other sales tax exemptions might also cover non-retail sales. For example, manufacturing companies are allowed an exemption from the sales tax for purchases of machinery used in the production process. Since this machinery is not a direct component part of any product being manufactured and is not purchased simply to be resold, it could be argued that the machinery purchase is a retail sale and that the machinery exemption is a tax expenditure. Others would argue that because these purchases are not purchases by the final consumers of an end product, and because they represent legitimate business expenses, these sales tax exemptions should not be considered tax expenditures.

The largest proportion of Massachusetts tax expenditure dollars used to be sales and use tax expenditures. This was largely because of the exclusion (or non-taxation) of certain property and services (other than telecom) from sales and use taxation. The Center on Budget and Policy Priorities’ tax expenditure survey report indicates that items such as non-taxation of services, which are so-called “implicit tax expenditures”, should be included in the tax expenditure budget. They also report that about 16 states have such items in their annual tax expenditure reports (http://www.cbpp.org/files/4-9-09sfp.pdf). This provides a means of quantifying the cost of not taxing most services, and allows for comparison with other states that do apply their sales and use tax to various types of specified services. However, in July 2012 legislation was enacted stating explicitly that “sales that do not involve tangible personal property shall not result in tax expenditures”. See St 2012, c.165, §112. Pursuant to this legislation, from fiscal year 2014 on, we remove some items, including non-taxation of services,

from our tax expenditure estimates, which we regularly reported in prior years. But to facilitate comparison to tax expenditure estimates in prior years, we list these items in Appendix D.

As stated in the introduction, the most important thing to remember is that making a judgment about whether a provision is a tax expenditure is not the same as making a judgment about its desirability. With this in mind, we have attempted to provide more rather than fewer tax expenditure estimates, so that necessary information is available for those charged with making policy judgments.

Description of the Data

This budget should be considered part of an ongoing effort to list tax expenditures, describe their characteristics, and estimate their revenue costs. Each year, we attempt to improve upon the analysis presented in the prior year's tax expenditure budget. For purposes of comparison, we have provided an appendix containing updated tax expenditure estimates for the past four years as well as for Fiscal Year 2015.

Information collected by the Department of Revenue (DOR) from Massachusetts tax returns was an important source of data in this budget. Estimates made from these data tend to be the most reliable. Unfortunately, many tax expenditures cannot be estimated from DOR records. When a particular category of income is excluded from taxation, amounts often do not appear on tax records. This is especially likely to be the case for those tax expenditures brought about by "coupling" the state tax code to the federal code, since exclusions and some deductions are not reported explicitly, but are simply carried over to state tax calculations as part of the reporting of federal income. In such cases we have had to estimate a Massachusetts figure using national tax data, census information, sales statistics, and other information.

You will note that in several cases, this year's tax expenditure estimates are very different from last year's. Revisions to the estimates occur for four reasons: we have new data sources; federal tax expenditure estimates on which we rely have changed; we have refined our estimation methodologies; or changes in Massachusetts tax law have modified existing estimates. In a few instances, more than one of these factors operates to explain the difference. All estimates are projections forward from a base year (which varies depending on the availability of data) to Fiscal Year 2015.

Data Limitations

There are some additional caveats that the reader should keep in mind when reading this budget. First, most revenue loss estimates have been made without taking into account how repeal of a provision might change taxpayer behavior. For example, if the sales tax exemption for a particular item were repealed, the item would become more expensive to consumers, so one would expect sales of that item to decline. The revenue gain from repealing the provision would be, therefore, somewhat less than if the level of sales for the affected items remained the same. On the other hand, some of the income not spent on that item might be spent on other taxable items. To the extent that consumers and businesses pay more taxes and have less income available for other purposes, the repeal of a tax expenditure might have much broader economic and revenue effects. Clearly, the full estimation of these effects demands extensive data which are not easily available.

Second, interactions among different taxes and tax expenditures may be quite complex. Repealing some tax expenditures may increase or decrease the value of others. For example, increasing the no tax status amount would mean that fewer people would pay taxes, and thus fewer people would claim other exemptions. This would reduce the revenues lost through other exemptions. Therefore the

combined cost of several tax expenditure items may be different from the total of the cost of the separate tax expenditure items.

Third, the revenue cost estimates do not generally reflect compliance factors that may significantly reduce revenues available from a tax expenditure repeal. In particular, where Massachusetts tax provisions are "coupled" with federal tax rules, audits of Massachusetts taxpayers generally compare state and federal returns. If Massachusetts tax provisions were "decoupled", taxpayers would have to make separate calculations for Massachusetts tax purposes, and these provisions would require special audit procedures. Compliance difficulties would certainly result.

And fourth, particular caution is appropriate with respect to the tax expenditure budget's totals for expenditures for particular taxes. Not only do these totals reflect the imprecision of the specific estimates, but they also omit those items for which no estimates were available. In consequence, particular totals may be substantially understated. At the same time, included in the totals, particularly with regard to the sales tax, are a number of substantial items that many analysts would not regard as tax expenditures, but rather as features of the underlying tax itself. The general approach in preparing the tax expenditure budget has been to count questionable items as tax expenditures, so that information concerning them would be available for analysis. The result is that the totals are higher than they would be under a more restrained analytic approach.

Reading the Budget

In this document, tax expenditures and cost estimates are listed according to the taxes to which they pertain: personal income, corporate excise, and sales and use. Note that the corporate section of the Tax Expenditure Budget includes other business excises along with the corporate excise. These additional business excise taxes are the financial institution excise, the public utility excise, which was repealed effective January 1, 2014, the excises on insurance companies, and the excise on security corporations. Each of the three major taxes includes an introductory section with a description of the tax, followed by a listing of the tax expenditures for that tax. Each tax expenditure item includes a brief description, the cost estimate, a statutory citation, and an indication of the tax expenditure's type. The various special excises on motor fuels, cigarettes, and alcoholic beverages are not covered in this budget.

Although income from professions, trades or employment was taxed throughout the nineteenth century under the local property tax, it was not until 1916, under the authority of Article 44 of the Amendments to the Massachusetts Constitution, that the Massachusetts personal income tax was enacted as a separate tax. Because Article 44 requires that all income of the same class be taxed at the same rate, Massachusetts applies a flat tax rate regardless of total income; the federal tax structure (and that used in most states) uses graduated rates.

Generally, the Massachusetts personal income tax ties into the federal Internal Revenue Code as it was on January 1, 2005. To the extent that the Massachusetts tax takes federal law as its starting point, it adopts many federal tax expenditures (see Appendix A for more details).

The personal income tax is the state's largest revenue source, accounting for 58.3% of Department of Revenue tax collections in Fiscal Year 2013.

Personal Income Tax: Basic Structure

Tax Base: The personal income tax base is gross income minus the costs of producing the gross income (trade or business expenses). Massachusetts gross income is defined as federal gross income with certain modifications. Effective January 1, 1996 it was divided into three classes: interest, dividends, and short-term capital gains ("Part A" income); long-term capital gains (“Part C” income); and all other income ("Part B" income). Massachusetts taxpayers are entitled to a basic personal exemption, which varies according to taxpayer status. The exempted amounts are considered to be outside the generally accepted tax base. They reflect the notion that income needed for bare subsistence should be free from tax. Thus, for the purposes of this document, these exemptions are not listed as tax expenditures. In addition, taxpayers whose income is below a specified level are entitled to "no tax status." For the same reason, this status is not listed as a tax expenditure. On the other hand, because policy makers are often interested in the effects of adjusting the dollar amounts for the personal exemptions and the no tax status, estimates are provided for them in endnote 3 to item 1.405 in the list of personal income tax expenditures.

Taxable Unit: Individuals are taxed separately, with the exception of married couples, who may file a joint return. The income of children is not aggregated with that of their parents. The income of trusts, estates and unincorporated associations, is also subject to the personal income tax.

Rate Structure: The rate structure has been evolving to a system where most income is taxed at the Part B rate. As of tax year 2013, the Part B rate is 5.25%. Currently, only short-term capital gains and long-term capital gains on collectibles are taxed at a different rate. The vast majority of income is linked to the Part B rate.

Prior to tax year 1999, the tax rate on interest and dividend income (one component of Part A income) was 12% compared with the Part B "earned" taxable income rate of 5.95%. Effective January 1, 2000, the rate on both Part B and the linked Part A income (Interest and Dividends) dropped to 5.85%, then to 5.60% on January 1, 2001, and to 5.30% on January 1, 2002. The rate was scheduled to decline to 5.00% on January 1, 2003; however, Chapter 186 of the Acts of 2002 (“An Act Enhancing State Revenues”) delayed the final phase of the rate reduction. The estimates contained in this document assume that the tax rates on interest and dividend income and Part B income, which declined to 5.25% for tax year 2012 and 2013, and to 5.20% for tax year 2014, will remain at 5.20% for 2015. All other things being equal, a reduction in tax rates -- which are part of the basic tax structure -- has the effect

of reducing the value of tax expenditures, because when tax rates decline, so does the value of any exceptions to that basic structure.

Between January 1, 1996 and January 1, 2003, Part C income, long-term capital gains, was subject to the following tax rates based on how long the assets were held:

Holding Period	Tax Rate
more than one, but less than two years	5%
more than two, but less than three years	4%
more than three, but less than four years	3%
more than four, but less than five years	2%
more than five, but less than six years	1%
more than six years	0%

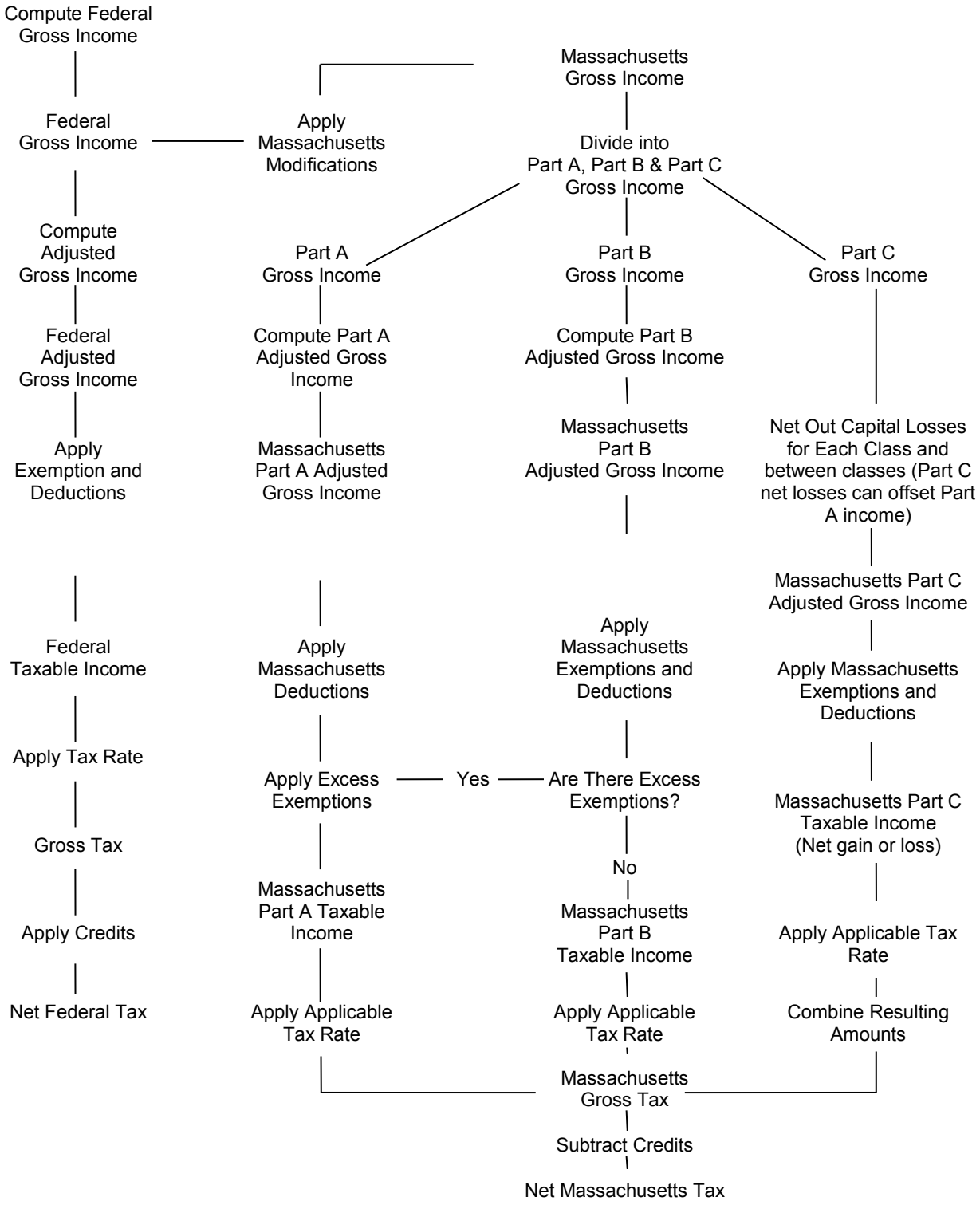
Assets acquired prior to January 1, 1996 were deemed to have been acquired on the later of January 1, 1995 or the actual date of acquisition. Note that capital assets held less than one year are considered Part A income, and are taxed at 12%.

Chapter 186 of the Acts of 2002 eliminated the “sliding scale” treatment of capital gains on assets held for more than one year. This was originally effective May 1, 2002; subsequent legislation changed the effective date of the tax change to apply to assets sold on or after January 1, 2003. Gains on such transactions are now taxed at the Part B rate; as noted above, the Part B rate is assumed to be 5.20% for tax years 2014 and beyond as forecasted by this tax expenditure budget.

Taxable Period: The taxable period is one year (or less), usually the calendar year. Income may be reported according to the cash or accrual method. Where property is sold on a deferred payment basis, gains may be reported in the years the payments are received. There is no Massachusetts provision for income averaging. Net capital losses may be carried forward to future years. Ordinary losses may not be carried forward.

Interstate and International Aspects: Residents are taxed upon their entire income, whether derived from Massachusetts sources or elsewhere, without allocation or apportionment. Nonresidents are taxed only on income from sources within Massachusetts. A resident may take a limited credit against the Massachusetts income tax for income taxes due to other states, the District of Columbia, any territory or possession of the United States, or Canada or its provinces on any item of Massachusetts gross income.

Computation of the Personal Income Tax



Types of Tax Expenditures under the Personal Income Tax

The basic structure of the personal income tax can be modified in a number of different ways to produce tax expenditures. Brief explanations of the various types of tax expenditures follow:

Exclusions from Gross Income: Gross income is the starting point in the calculation of income tax liability and, in the absence of tax expenditures, would include all income received from all sources. Typically, the taxpayer does not report items of income that are excluded from gross income on his or her tax return. Thus, they escape taxation permanently.

Deferrals of Gross Income: Where an item of income is not included in gross income in the year when it is actually received, but is instead included in a later year, the result is a tax expenditure in the form of an interest-free loan from the state to the taxpayer in the amount of the tax payment that is postponed.

Deductions from Gross Income: Certain amounts are subtracted from gross income to arrive at adjusted gross income (AGI). Many of these deducted amounts reflect the costs of producing income (business expenses), and are not properly part of the income tax base. Such deductions are not tax expenditures. Other deductions that do not reflect business expenses constitute tax expenditures, which permit corresponding amounts of income to escape taxation permanently.

Accelerated Deductions from Gross Income: In a number of cases, taxpayers are allowed to deduct business expenses from gross income at a time earlier than such expenses would ordinarily be recognized under Generally Accepted Accounting Principles. The total amount of the permissible deduction is not increased, but it can be utilized more quickly to reduce taxable income. The result is to defer taxes, thus in effect occasioning an interest-free loan from the state to the taxpayer.

Deductions from Adjusted Gross Income (AGI): Taxable income results from the subtraction of certain deductions and exemptions from AGI. Certain of these subtracted items represent amounts of income necessary for subsistence; their exclusion is part of the basic structure of the income tax. Other subtracted items represent tax expenditures, which permit corresponding amounts of income to escape taxation permanently.

Credits against Tax: After a taxpayer's basic tax liability has been calculated by applying the tax rates to taxable income, the taxpayer may subtract certain credit amounts from this initial liability in determining the actual amount of taxes that must be paid. It is important to note that, whereas a one-dollar exclusion or deduction results in a tax savings of only a few cents (one dollar times the applicable tax rate), a one-dollar credit results in a one-dollar tax savings.

Note on Personal Exemptions, Dependent Exemptions, No Tax Status, and Limited Income Credit:
These exempted amounts are considered to be outside the generally accepted tax base, and thus, for the purposes of this document, these exemptions are not listed as tax expenditures. However, because policy makers are often interested in the impact of adjusting their dollar amounts, estimates are provided for them in a footnote following the “Credits against Tax” section.

1.000 EXCLUSIONS FROM GROSS INCOME

1.001 Exemption of Premiums on Accident and Accidental Death Insurance[1]

Employer contributions for premiums on accident and accidental death insurance are not included in the income of the employee and are deductible by the employer.

Origin: IRC § 106

Estimate: $25.2

1.002 Exemption of Premiums on Group-Term Life Insurance[1]

Employer payments of employee group-term life insurance premiums for coverage up to $50,000 per employee are not included in income by the employee and are deductible by the employer.

Origin: IRC § 79

Estimate: $21.4

1.003 Exemption of Interest on Life Insurance Policy and Annuity Cash Value

Interest, which is credited annually on the cash value of a life insurance policy or annuity contract, is not included in the income of the policyholder or annuitant. Only when a life insurance policy is surrendered before death or when annuity payments commence does the interest become subject to tax. (Interest on dividends left on deposit is taxable.)

Origin: IRC § 101

Estimate: $219.9

1.004 Exemption of Employer Contributions for Medical Insurance Premiums and Medical Care[1]

Employer contributions for medical insurance premiums and reimbursements for medical care are not included in the income of the employee and are deductible by the employer.

Origin: IRC §§ 105 and 106

Estimate: $962.3

1.005 Exemption of Annuity or Pension Payments to Fire and Police Personnel

Income from noncontributory annuities or pensions to certain retired fire and police personnel or their survivors are tax-exempt.

Origin: M.G.L. c. 32

Estimate: N.A.

1.006 Exemption of Distributions from Certain Contributory Pension and Annuity Plans[2]

Certain pensions and annuity distributions are tax-exempt under Massachusetts law. They are payments from contributory plans of the U.S. government, Massachusetts and its subdivisions, and other states that do not tax such income from Massachusetts. Any benefits in excess of contributions not taxed by Massachusetts constitute this tax expenditure.

Origin: M.G.L. c. 62, §§ 2(a)(2)(E)

Estimate: $323.5

1.007 Exemption of Railroad Retirement Benefits

Railroad retirement benefits are not taxed. (Massachusetts has not adopted Internal Revenue Code section 86, which taxes some of these benefits if a taxpayer's income is above a certain level.)

Comment: No adjustment is made for any prior payments taxpayers may have made to fund this system since employee payments to this system are taxes rather than contributions.

No adjustment is made for any prior payments taxpayers may have made to fund this system since employee payments to this system are taxes rather than contributions.

Origin: M.G.L. c. 62, § 2(a)(2)(H)

Estimate: $4.7

1.008 Exemption of Public Assistance Benefits

Public assistance or welfare benefits are not taxed. These include Temporary Assistance for Needy Families (TANF), Supplemental Security Income (SSI) benefits, and the like.

Origin: Rev. Rul. 71-425, 1971-2 C.B. 76

Estimate: $200.3

1.009 Exemption of Social Security Benefits

Social Security benefits paid to people age 65 or older and their dependents, to persons under 65 who are survivors of deceased workers, and to disabled workers and their dependents are not taxed. Massachusetts has not adopted Internal Revenue Code section 86, which taxes a portion of these payments where a taxpayer's income is above a certain level.

Origin: M.G.L. c. 62, § 2 (a)(2)(H)

Estimate: $880.3

1.010 Exemption of Workers' Compensation Benefits

Workers' compensation benefits are not taxed. These are benefits paid to disabled employees or their survivors for employment-related injuries or diseases.

Origin: IRC § 104 (a)(1)

Estimate: $6.5

1.011 Exemption for Dependent Care Expenses[1]

Day care paid for or provided by an employer to an employee, the value of which does not exceed the employee's or employee's spouse's "earned" income, and does not exceed the amount of $5,000, is not included in the income of the employee and is deductible by the employer.

Origin: IRC § 129

Estimate: $11.5

1.012 Exemption of Certain Foster Care Payments

Qualified foster care payments are not includible in the income of a foster parent.

Origin: IRC § 131

Estimate: $3.1

1.013 Exemption of Payments Made to Coal Miners

Coal miners or their survivors may exclude from income payments for disability or death from black lung disease.

Origin: IRC § 104(a)(1)

Estimate: Negligible

1.014 Exemption of Rental Value of Parsonages[1]

A minister may exclude from gross income a rental allowance or the rental value of a parsonage furnished to him or her.

Origin: IRC § 107

Estimate: $2.9

1.015 Exemption of Scholarships and Fellowships

Degree candidates can exclude scholarships and fellowship income if the amounts are not compensation for services or for the payment of room, board or travel expenses.

Origin: IRC § 117

Estimate: $21.0

1.016 Exemption of Certain Prizes and Awards

Prizes and awards are generally required to be included in income. The exemption of certain prizes and awards is generally limited to taxpayers who donate the proceeds to a

charitable organization. Certain employee achievement awards are also excluded from gross income.

Origin: IRC § 74

Estimate: N.A.

1.017 Exemption of Cost-Sharing Payments

Portions of government cost-sharing payments to assist in water and soil conservation projects are not includible in the recipient's income.

Origin: IRC § 126

Estimate: Negligible

1.018 Exemption of Meals and Lodging Provided at Work[1]

The value of meals and lodging furnished to the employee by the employer on the business premises for the employer's convenience is not included in the income of the employee. The employer's expenses are deductible.

Origin: IRC § 119

Estimate: $13.2

1.019 Treatment of Business-Related Entertainment Expenses[1]

With certain limitations, a business may take a deduction of up to 50% of the cost of business-related entertainment expenses. Generally, the value of the entertainment is not taxed as income to the persons who benefit from the expenditures. The effect is to provide the hosts and their guests with a nontaxable fringe benefit.

Origin: IRC § 162

Estimate: N.A.

1.020 Exemption of Income from the Sale, Lease, or Transfer of Certain Patents

Exemption of Income from the Sale, Lease, or Transfer of Certain Patents Income from the sale, lease or other transfer of approved patents for energy conservation, and income from property subject to such patents, is excluded from gross income for a period of five years.

Origin: M.G.L. c. 62, § 2(a)(2)(G)

Estimate: N.A.

1.021 Exemption of Capital Gains on Home Sales

Taxpayers may exclude up to $250,000 of capital gain (or $500,000 if filing jointly) on the sale of a principle residence. This exclusion from gross income may be taken any number of times, provided the home was the filer's primary residence for an aggregate of at least two of the previous five years.

Comment: This expenditure and 1.105 (Deferral of Capital Gains on Home Sales) were changed by the Taxpayer Relief Act of 1997; item 1.105 (based on IRC 1034, the rollover of capital gains on the sale of a home) was repealed. In effect, both 1.105 and 1.021 were replaced with a modified IRC 121. The new IRC 121, which is the basis for Massachusetts tax expenditure 1.021, removed the age requirement and the "one-time-only" limitation.

This expenditure and 1.105 (Deferral of Capital Gains on Home Sales) were changed by the Taxpayer Relief Act of 1997; item 1.105 (based on IRC 1034, the rollover of capital gains on the sale of a home) was repealed. In effect, both 1.105 and 1.021 were replaced with a modified IRC 121. The new IRC 121, which is the basis for Massachusetts tax expenditure 1.021, removed the age requirement and the "one-time-only" limitation.

Origin: IRC § 121

Estimate: $319.9

1.022 Nontaxation of Capital Gains at Death

Ordinarily, capital gains are taxed at the time appreciated property is transferred. However, no tax is imposed on a capital gain when appreciated property is transferred at death. The appreciation that accrued during the lifetime of the transferor is never taxed as income.

Comment: See also item 1.106 below.

See also item 1.106 below.

Origin: IRC §§ 1001 and 1014

Estimate: $731.7

1.023 Exemption of Interest from Massachusetts Obligations

Interest earned on Massachusetts bonds is exempt. The exclusion applies to bonds of Massachusetts agencies and and local subdivisions (cities and towns) as well.

Origin: M.G.L. c. 62, § 2 (a)(1)(A)

Estimate: $69.8

1.024 Exemption of Benefits and Allowances to Armed Forces Personnel[1]

Under the January 1, 1998 Code, Massachusetts allowed the federal exclusion for certain military fringe benefits including combat zone compensation, veterans' and medical benefits, disability benefits, moving allowances and a death gratuity benefit of $3,000. As a result of recent legislation under which the Commonwealth incorporated into Massachusetts personal income tax law the Code as amended and in effect on January 1, 2005 (hereinafter referred to as the "Code Update"). This exclusion was extended to include dependent care assistance under a dependent care assistance program, travel benefits received under the Operation Hero Miles program and an increased death benefit gratuity of $12,000.

Origin: IRC §§ 112-113

Estimate: $25.7

1.025 Exemption of Veterans' Pensions, Disability Compensation and G.I. Benefits

These veterans' benefits are not taxed.

Origin: 38 U.S.C. § 5301

Estimate: $32.0

1.026 Exemption of Military Disability Pensions

Disability pensions paid to service personnel are fully excluded from gross income. The portion of a regular pension that is paid on the basis of disability may also be excluded.

Origin: IRC § 104(a)(4)

Estimate: $0.5

1.027 Exemption of Compensation to Massachusetts-Based Nonresident Military Personnel

Compensation paid by the U.S. to nonresident uniformed military personnel on duty at bases within Massachusetts for services rendered while on active duty is defined as compensation from sources outside Massachusetts. It is therefore not taxed.

Comment: This tax treatment follows U.S. statutory law.

This tax treatment follows U.S. statutory law.

Origin: 50 U.S.C. App. 574; M.G.L. c. 62, § 5A(c)

Estimate: $9.4

1.028 Exemption for Taxpayers Killed in Military Action or by Terrorist Activity

Massachusetts residents who die in combat while in active military service, or who die as a result of terrorist or military action outside of the U.S. while serving as military or civilian employees of the U.S. are exempt from income taxation.

Origin: M.G.L. c. 62, § 25

Estimate: N.A.

1.029 Exemption for Retirement Pay of the Uniformed Services

Effective January 1, 1997, income received from the United States government as retirement pay and survivorship benefits for a retired member of the Uniformed Services of the United States is exempt from the personal income tax. The Uniformed Services of the United States are: the Army, Navy, Air Force, Marine Corps, Coast Guard, and the Commissioned Corps of the Public Health Service and National Oceanic and Atmospheric Administration.

Origin: M.G.L. c. 62, § 2

Estimate: $25.5

1.030 Parking, T-Pass and Vanpool Fringe Benefits

A federal and Massachusetts exclusion is allowed for employer-provided parking, transit passes and vanpool benefits (i.e. "qualified transportation benefits"), subject to monthly maximums. Massachusetts adopts the federal exclusion without any differences in exclusion amounts or allowed benefits. Although the Tax Relief Act of 2010 temporarily increased this amount at the federal level, Massachusetts does not conform, and allows exclusion amounts for tax year 2014 of $250 per month for qualified parking, and $130 per month for combined commuter highway vehicle transportation and transit passes. For further discussion, see TIR 14-02 .

Origin: IRC § 132(f)

Estimate: $40.6

1.031 Health Savings Accounts

For federal income tax purposes, the earnings in a Health Savings Account (HSA) account accrue on a tax-free basis, and qualified distributions from a HSA are excluded from gross income. Prior to the most recent Code update, Massachusetts taxed earnings in a HSA and also taxed distributions to the extent such amounts were not previously taxed by Massachusetts. As a result of the Code Update, Massachusetts adopts the federal exclusion for earnings in, and qualified distributions from, a HSA.

Origin: IRC § 223

Estimate: Included in 1.422

1.032 Employer-Provided Adoption Assistance

Massachusetts adopts the federal exclusion for employer-provided adoption expenses paid (or treated as paid under IRC sec. 137) on or after January 1, 2005. The federal government extended this exclusion temporarily for 2011. However, as Massachusetts follows the 2005 Code, and so the exclusion sunset after 2010.

Origin: IRC § 137

Estimate: $0.0

1.033 Employer-Provided Educational Assistance

Massachusetts adopts the federal exclusion for qualified educational expenses reimbursed to an employee under an employer-provided education assistance program in effect as of the 2005 Code Update. Massachusetts adopts the federal exclusion for qualified educational expenses for undergraduate and graduate education expenses up to the federal annual maximum of $5,250 per calendar year.

Origin: IRC § 127 and 132

Estimate: $10.6

1.034 Qualified Retirement Planning Services

Massachusetts adopts the federal exclusion for the employee fringe benefit of retirement planning advice or information provided to an employee and spouse by an employer maintaining a qualified employer plan. Qualified employer plans include IRC sec. 401(a) plans, annuity plans, government plans, IRC sec. 403(b) annuity contracts, SEPs and SIMPLE accounts. This exclusion is due to expire for tax or plan years beginning after December 31, 2010.

Origin: IRC § 132(m)

Estimate: N.A.

1.035 Department of Defense Homeowners Assistance Plan

Massachusetts adopts the federal exclusion for the employee fringe benefit of payments received under the Homeowners Assistance Plan. Such payments are intended to compensate military personnel and certain civilian employees for a reduction in the fair market value of their homes resulting from military or Coast Guard base closure or realignment.

Origin: IRC § 132(m)

Estimate: N.A.

1.036 Survivor Annuities of Fallen Public Safety Officers

For both Massachusetts and federal tax purposes, an exclusion from income is allowed for amounts paid under a governmental plan as an annuity to the survivor of a public safety officer killed in the line of duty. However, a federal Act subsequent to January 1, 1998, created differences between the Massachusetts and federal exclusion amounts. Massachusetts had allowed an exclusion for amounts received in tax years beginning after December 31, 1996, with respect to individuals dying after that date. As a result of the most recent Code update, Massachusetts adopts the federal exclusion as amended and in effect on January 1, 2005, that extends the exclusion for such annuities from, and including, individuals dying after December 31, 1996 to individuals dying on or before December 31, 1996.

Origin: IRC § 101(h)

Estimate: N.A.

1.037 Survivor Annuities of Fallen Astronauts

Massachusetts adopts the federal exclusion for death benefits paid by the U.S. government to the survivors of astronauts who die in the line of duty. The Massachusetts exclusion is effective for payments made on or after January 1, 2005.

Origin: IRC § 101(i)

Estimate: N.A.

1.038 Discharge of Indebtedness for Victims of Terrorism

Massachusetts adopts the federal exclusion for discharge of indebtedness due to the death of an individual resulting from the September 11, 2001, terrorist attacks or as the result of

anthrax-related illness occurring on or after September 11, 2001, and before January 1, 2002.

Origin: IRC § 108 & P.L. 107-134

Estimate: N.A.

1.039 Discharge of Indebtedness for Health Care Professionals

Massachusetts adopts the federal exclusion for National Health Service Corps Loan Program repayments made to health care professionals. Loan repayments received under similar state programs eligible for funds under the Public Health Service Act are also excluded from income.

Origin: IRC § 108(f)(4)

Estimate: Negligible

1.040 Archer Medical Savings Accounts

For federal income tax purposes, the earnings in an Archer Medical Savings Account (MSA) account accrue on a tax-free basis, and qualified distributions from an Archer MSA are excluded from gross income. Prior to the 2005 Code Update, Massachusetts taxed earnings in an Archer MSA for individuals who became active participants on or after January 1, 2001 and also taxed distributions for such individuals to the extent such amounts were not previously taxed by Massachusetts. As a result of the Code Update, Massachusetts adopts the federal exclusion for earnings in, and qualified distributions from, an Archer MSA for all federally qualified individuals.

Origin: IRC § 220

Estimate: Included in 1.420

1.100 DEFERRALS OF GROSS INCOME

1.101 Net Exemption of Employer Contributions and Earnings of Private Pension Plans[2]

Employer contributions to private, qualified employee pension plans are deductible by the employer up to certain amounts and are not included in the income of the employees. Income earned by the invested funds is not currently taxable to the employees. Benefits in excess of any employee contributions previously taxed by Massachusetts are taxable when paid out. The value of the tax deferral on contributions and on the investment income is a tax expenditure.

Origin: IRC §§ 401-415 in effect January 1, 1985 and M.G.L. c. 62 §§ 2(a)(2)(F)

Estimate: $809.1

1.102 Treatment of Incentive Stock Options

Massachusetts has adopted the federal rules for employee stock options. Generally, employers may offer employees options to purchase company stock at a later date at a price equal to the fair market value of the stock when the option was granted. At the time

employees exercise the option, they do not include in income the difference between the fair market value and the price they pay. If they later sell the stock, they are taxed on the amount by which the price they receive for the stock exceeds the price they paid. Thus, income is deferred and is taxed as a capital gain instead of as compensation.

Origin: IRC §§ 421-425

Estimate: N.A.

1.103 Exemption of Earnings on Stock Bonus Plans or Profit Sharing Trusts

Investment income earned by stock bonus plans or profit sharing trusts is not taxed currently for employees.

Origin: M.G.L. c. 62, § 5(b)

Estimate: N.A.

1.104 Exemption of Earnings on IRA and Keogh Plans[2]

This includes exclusions from income for some retirement contributions; these exclusions and the earnings from them are taxed upon distribution. The deferral of tax on the investment income is a tax expenditure.

Origin: M.G.L. c. 62, §§ 2(a)(2)(F)

Estimate: $250.8

1.105 Deferral of Capital Gains on Home Sales

Estimate: N.A.

1.106 Non-taxation of Capital Gains at the Time of Gift

Ordinarily, capital gains are taxed at the time appreciated property is transferred. However, no tax is imposed on a capital gain when appreciated property is transferred by gift. The taxation of appreciation is deferred until the recipient transfers the property.

Comment: See also item 1.022 above.

See also item 1.022 above.

Origin: IRC §§ 1001, 1015

Estimate: $81.4

1.200 DEDUCTIONS FROM GROSS INCOME

1.201 Capital Gains Deduction

Long-term capital gains realized from the sale of collectibles (as defined by sec. 408 (m) of

the IRC) are eligible for a 50% deduction from the 12% capital gains tax.

Origin: M.G.L. c. 62, § 2(c)(3)

Estimate: N.A.

1.202 Deduction of Capital Losses Against Interest and Dividend Income

Taxpayers may deduct up to $2,000 of net capital loss against interest and dividend income. This limit was reestablished in 2002.

Origin: M.G.L. c. 62, § 2(c)(2)

Estimate: N.A.

1.203 Excess Natural Resource Depletion Allowance

Individuals or investors in extractive industries (mining or drilling natural resources) may deduct a percentage of gross mining income as a depletion allowance. The allowance may exceed the actual cost of the resource property. For a more detailed description of this tax expenditure, see corporate excise item 2.204.

Origin: IRC §§ 613 and 613A as in effect January 1, 1985

Estimate: $0.0

1.204 Abandoned Building Renovation Deduction

Businesses renovating eligible buildings in Economic Opportunity Areas may deduct 10% of the cost of renovation from gross income. This deduction may be in addition to any other deduction for which the cost of renovation may qualify. To be eligible for this deduction, renovation costs must relate to buildings designated as abandoned by the Economic Assistance Coordinating Council.

Origin: M.G.L. c. 62, § 3(B)(a)(10)

Estimate: $0.1

1.300 ACCELERATED DEDUCTIONS FROM GROSS INCOME

1.301 Modified Accelerated Depreciation on Rental Housing

Landlords and investors in rental housing may use accelerated methods of depreciation for new and used rental housing. Rental housing placed in service after 1988 is depreciated on a straight-line basis over a 27.5-year period. Rental housing placed in service before 1988 was depreciable over shorter periods (generally 19 or 20 years), and, instead of straight-line depreciation, the 175% declining balance method was permitted. Straight-line depreciation over the property's expected useful life is the generally accepted method for recovering the cost of building structures. The excess of allowable depreciation over such generally accepted depreciation is a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC § 168(b)

Estimate: $18.7

1.303 Modified Accelerated Depreciation on Buildings (other than Rental Housing)

Individuals or investors in a trade or business may use accelerated methods of depreciation for buildings. Construction may be depreciated under methods that produce faster depreciation than economic depreciation. The precise rates have been changed repeatedly in recent years as the result of revisions in the federal tax code. Structures (other than rental housing) placed in service after 1987 are depreciated on a straight-line basis over a 31.5-year life. The excess of accelerated depreciation over economic depreciation is a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC §§ 167(j) and 168(b)

Estimate: $6.1

1.304 Modified Accelerated Cost Recovery System (MACRS) for Equipment

For depreciable tangible personal property placed in service after 1980, capital costs may be recovered using the Accelerated Cost Recovery System (ACRS), which applies accelerated methods of depreciation over set recovery periods. For property placed in service after 1987, Massachusetts has adopted the Modified Accelerated Cost Recovery System (MACRS), which generally uses double declining balance depreciation over specified periods that are substantially shorter than actual useful lives (200% declining balance for 3-, 5-, 7- and 10-year recovery property and 150% declining balance for 15- and 20-year property). The excess of accelerated depreciation over economic depreciation is a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC § 168

Estimate: $53.1

1.305 Deduction for Excess First-Year Depreciation

Taxpayers may elect to expense certain business assets purchased during the taxable year. American Taxpayer Relief Act of 2012 (enacted January 1, 2013) increased the benefits, making changes to IRC sec. 179. For tax year 2012, Massachusetts adopts the increased federal amounts provided by IRC sec. 179. Hence, the total deduction cannot exceed $500,000; for taxpayers whose investment in eligible assets exceeds $2,000,000 in the year, the $500,000 ceiling is reduced by $1 for each dollar of investment above $2,000,000. Any remaining cost may be depreciated according to MACRS as described in item 2.305. The immediate deduction constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC § 179

Estimate: $11.1

1.306 Election to Deduct and Amortize Business Start-up Costs

Individuals or investors in a trade or business may elect to treat business start-up expenditures as deferred expenses and amortize them over a period of not less than 180 months, starting with the month in which the business begins. For a more detailed

description of this tax expenditure, see corporate excise item 2.304.

Origin: IRC § 195

Estimate: $0.4

1.308 Expensing Exploration and Development Costs

Individuals or investors in extractive industries (mining or drilling natural resources) may take an immediate deduction for certain exploration and development costs. For a more detailed description of this tax expenditure, see corporate excise item 2.309; the provisions for individual taxpayers are somewhat more liberal than those that apply to corporations.

Origin: IRC §§ 263(c), 616 and 617 in effect January 1, 1985

Estimate: Negligible

1.309 Expensing Research and Experimental Expenditures in One Year

Individuals or investors in a trade or business may take an immediate deduction for research and experimental expenditures. For a more detailed description of this tax expenditure, see corporate excise item 2.308.

Origin: IRC § 174

Estimate: $1.2

1.310 Five-Year Amortization of Pollution Control Facilities

Individuals or investors in a trade or business may elect to amortize the cost of a certified pollution control facility over a five-year period. For a more detailed description of this tax expenditure, see corporate excise item 2.311.

Origin: IRC § 169

Estimate: N.A.

1.311 Seven-Year Amortization for Reforestation

Individuals or investors in the forestry business may amortize the costs of reforestation over a seven-year period. For a more detailed description of this tax expenditure, see corporate excise item 2.311.

Origin: IRC § 194

Estimate: N.A.

1.312 Expensing Certain Capital Outlays of Farmers

Farmers may use certain favorable accounting rules. For instance, they may use the cash basis method of accounting and may deduct up to 50% of non-paid farming expenses as current expenses even though these expenditures are for inventories on hand at the end of the year. They also may deduct certain capital outlays, such as expenses for fertilizers and soil and water conservation if they are consistent with a federal- or state-approved plan.

Generally, these special rules are not available to farming corporations and syndicates.

Origin: IRC §§ 175, 180 and 182 and Reg. §§ 1.61-4, 1.162-12 and 1.471-6

Estimate: $0.4

1.400 DEDUCTIONS FROM ADJUSTED GROSS INCOME

1.401 Deduction for Employee Social Security and Railroad Retirement Payments

Taxes paid by employees to fund the Social Security and Railroad Retirement systems are deductible against "earned" income up to a maximum of $2,000 per individual.

Comment: The estimate also covers item 1.402 below.

The estimate also covers item 1.402 below.

Origin: M.G.L. c. 62, § 3B(a)(3)

Estimate: $288.5

1.402 Deduction for Employee Contributions to Public Pension Plans[2]

Employee contributions to federal and state contributory pension plans are deductible against "earned" income up to a maximum of $2,000 per individual.

Origin: M.G.L. c. 62, § 3B(a)(4)

Estimate: Included in 1.401

1.403 Additional Exemption for the Elderly

A taxpayer age 65 or over is entitled to an additional exemption against "earned" income of $700 ($1,400 for a married couple filing jointly if both spouses are age 65 or over).

Origin: M.G.L. c. 62, §§ 3B(b)(1)(C) and (2)(C)

Estimate: $28.8

1.404 Additional Exemption for the Blind

A blind taxpayer is allowed an additional exemption against "earned" income of $2,200 ($4,400 for a married couple filing jointly if both spouses are blind).

Origin: M.G.L. c. 62, §§ 3B(b)(1)(B) and (2)(B)

Estimate: $1.2

1.405 Dependents Exemption Where the Child Earns Income[3]

Taxpayers are allowed an additional exemption of $1,000 for a dependent child even when the child earns income against which a personal exemption can be taken.

Comment: The estimate cannot be separated from the figure for the dependents exemption in endnote 3.

The estimate cannot be separated from the figure for the dependents exemption in endnote 3.

Origin: IRC § 151(c) in effect January 1, 1988 and M.G.L. c. 62 § 3B(b)(3)

Estimate: N.A.

1.406 Deduction for Dependents Under 12

Individual taxpayers and married taxpayers filing jointly with one or more dependents under age 12, who do not claim the deduction for child care described in item 1.409 below, may claim this deduction. Filers with one dependent under 12 may deduct $3,600, while filers with two or more dependents under 12 may deduct $7,200.

Origin: M.G.L. c. 62, § 3B(a)(8)

Estimate: $134.4

1.407 Personal Exemption for Students Age 19 or Over

A taxpayer may claim a dependent exemption of $1,000 for a child who is a full-time student even if he or she is 19 or over.

Origin: IRC § 151(c) in effect January 1, 1988 and M.G.L. c. 62 § 3B(b)(3)

Estimate: $8.9

1.408 Deduction for Adoption Fees

Adoption fees paid to a registered adoption agency are deductible against Part B income.

Origin: M.G.L. c. 62, § 3B(b)(5)

Estimate: $0.4

1.409 Deduction for Business-Related Child Care Expenses

Taxpayers qualifying for the credit for employment-related childcare expenses in the Internal Revenue Code are allowed a deduction against "earned" income for the amount of the expenses that qualify for the credit. Beginning in tax year 2001, the cap on this deduction was increased, and the coverage expanded to include elderly and disabled dependents. The cap increased from $2,400 to $3,600 for filers with one dependent, and from $2,400 to $4,800 for filers with two or more dependents. Beginning in tax year 2002, the cap was further increased to $4,800 for qualifying filers with one dependent and to $9,600 for filers with two or more dependents.

Comment: For federal tax purposes, the requirement that employment-related child care expenses relate only to children under age 15 was further restricted to children under age 13. In addition, a federal change now requires a taxpayer to include employer-provided dependent care expenses when calculating the limitation amount of qualifying expenses.

For federal tax purposes, the requirement that employment-related child care expenses relate only to children under age 15 was further restricted to children under age 13. In addition, a federal change now requires a taxpayer to include employer-provided dependent care expenses when calculating the limitation amount of qualifying expenses.

Origin: IRC § 21, and M.G.L. c. 62, § 3B(a)(7)

Estimate: $17.3

1.410 Exemption of Medical Expenses

Medical and dental expenses in excess of 7.5% of federal adjusted gross income are deductible against "earned" income for taxpayers who itemize deductions on their federal returns.

Origin: IRC § 213 and M.G.L. c. 62, § 3B(b)(4)

Estimate: $92.4

1.411 Rent Deduction

Renters are able to deduct against Part B income one-half of the rent paid for a principal residence located in Massachusetts up to a maximum deduction of $3,000 per year. This maximum was last raised in tax year 2001.

Origin: M.G.L. c. 62, § 3B(a)(9)

Estimate: $123.7

1.412 Nontaxation of Charitable Purpose Income of Trustees, Executors or Administrators

The adjusted gross income of trustees, executors or administrators, which is currently payable to or irrevocably set aside for public charitable purposes is tax-exempt.

Origin: M.G.L. c. 62, §§ 3A(a)(2) and B(a)(2)

Estimate: N.A.

1.413 Exemption of Interest on Savings in Massachusetts Banks

Up to $100 ($200 on a joint return) of interest from savings deposits or savings accounts in Massachusetts banks is excluded from "earned" income.

Origin: M.G.L. c. 62, § 3B(a)(6)

Estimate: $3.5

1.414 Tuition Deduction (Over 25% of Income)

A deduction is allowed for tuition payments paid, on behalf of a filer or their dependent, to a two-or four-year college leading to a degree or certificate. The deduction is equal to the amount by which the net tuition payments exceed 25% of the filer's Massachusetts AGI. See TIR 97-13 for more information.

Origin: M.G.L. c. 62, § 3B(a)(11),(12)

Estimate: $44.7

1.415 Charitable Contributions Tax Deduction

For tax year 2001, a deduction was allowed for charitable contributions in determining Part B taxable income. The deduction amount was equal to the taxpayer's charitable contributions for the year, as defined under the Federal Internal Revenue Code and without regard to whether the taxpayer elected to itemize deductions on his or her federal income tax return. Chapter 186 of the Acts of 2002 suspended this deduction, so no tax expenditure is recorded for the current fiscal year.

Origin: M.G.L. c. 62 § 6I

Estimate: N.A.

1.418 Deduction for Costs Involved in Unlawful Discrimination Suits

Massachusetts adopts the federal deduction for attorney fees and court costs paid to recover a judgment or settlement for a claim of unlawful discrimination, up to the amount included in gross income for the tax year from such claim.

Origin: IRC §§ 62(a)(19) and 62(e)

Estimate: N.A.

1.419 Business Expenses of National Guard and Reserve Members

Massachusetts adopts the deduction for unreimbursed overnight travel, meals and lodging expenses of National Guard and Reserve Members who must travel more than 100 miles from home to perform services as a National Guard or reserve member.

Origin: IRC §§ 62(a)(2)(E) and 162(p)

Estimate: Negligible

1.420 Archer Medical Savings Accounts

Under the January 1, 1998 Code, Massachusetts allowed a deduction for an Archer Medical Savings Account (MSA) contribution only for individuals who were active MSA participants before January 1, 2001. As a result of recently enacted legislation that aligned the Massachusetts tax code with the Internal Revenue Code as of January 1, 2005, Massachusetts adopts the federal deduction for Archer MSA contributions made on or after January 1, 2005 for all federally qualified individuals.

Origin: IRC § 220

Estimate: Negligible

1.421 Deduction for Clean-Fuel Vehicles and Certain Refueling Property

A federal and Massachusetts deduction is allowed for a portion of the cost of qualifying motor vehicles that use clean-burning fuel. Under the January 1, 1998 Code, this

deduction was due to expire for vehicles placed in service after December 31, 2004. As a result of recently enacted legislation that aligned the Massachusetts tax code with the Internal Revenue Code as of January 1, 2005, Massachusetts adopted the new federal provision allowing the deduction for vehicles placed in service on or before December 31, 2006.

Origin: IRC §§ 62(a)(14) and 179A

Estimate: Negligible

1.422 Health Savings Accounts

Massachusetts adopted the federal deduction allowed to individuals for contributions to a Health Savings Account, subject to federal limitations, which are adjusted annually for inflation. For calendar year 2013, the maximum deduction limit is $3,250 for an individual plan and $6,450 for a family plan. Filers age 55 or older may increase the maximum deduction by $1,000.

Origin: IRC §§ 62(a)(19) and 223

Estimate: $13.3

1.423 Commuter Deduction

(Note: item 1.423 was formerly the temporary Tuition and Fees Deduction)

For tax years beginning on or after January 1, 2006, individuals may deduct certain commuting costs paid in excess of $150 for:

- Tolls paid through the Massachusetts FastLane account; and
- The cost of weekly or monthly passes for MBTA transit, bus, commuter rail, or commuter boat.

The total amount deducted may not exceed $750 per individual. Amounts paid must be reduced by any amounts reimbursed or otherwise deductible.

Origin: M.G.L. Chapter 62, § 3 (B) (a) (15)

Estimate: $7.6

1.424 Self-Employed Health Insurance Deduction

Massachusetts adopts the federal deduction allowed to self-employed individuals for premiums on health insurance. Insurance may be for the individual, spouse, or family member. The insurance must be established under the self-employed individual's business.

Origin: IRC § 162(l)

Estimate: $51.0

1.425 Student Loan Interest Deduction (allowed Federally or by Massachusetts)

Massachusetts allows as an option the federal "interest on education loans" deduction. The federal deduction phases out based on modified AGI. As a result of the 2005 Code

update, Massachusetts adopted the federal provision that temporarily repealed the 60 month limitation raised taxpayer income limitations through the end of 2010. Note that while the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and Jobs and Growth Tax Relief Reconciliation Act of 2003 (JEGTRRA) have been temporarily extended at the federal level, these increases still sunset in Massachusetts at the end of 2010.

Alternatively, Massachusetts allows a deduction of undergraduate student loan interest. Filers may only choose one of these deductions.

Origin: M.G.L. c. 62, § 2(d)(1) and I.R.C. §§ 62(a)(17), 221.

Estimate: $33.0

1.426 Expenses of Human Organ Transplant

Massachusetts allows the expenses incurred in the donation of a human organ to be deducted from taxable income.

Origin: M.G.L. c. 62, § 3 (a) (16)

Estimate: $0.5

1.500 PREFERENTIAL RATE OF TAXATION

1.501 Small Business Stock, Capital Gains Tax Rate

Gains derived from the sale of investments which meet certain requirements are taxed at a rate of 3% instead of regular Part B rate. In order to qualify for the 3% rate, investments must have been made within five years of the corporation's date of incorporation and must be in stock that generally satisfies the definition of "qualified small business stock" under I.R.C. § 1202 (c), other than the requirement that the stock be stock of a C corporation. In addition, the stock must be held for three years or more and the investments must be in a corporation which (a) is domiciled in Massachusetts, (b) is incorporated on or after January 1, 2011, (c) has less than $50 million in assets at the time of investment, and (d) complies with certain of the "active business" requirements of I.R.C. § 1202 of the Internal Revenue.

Origin: An Act Relative to Economic Development Reorganization (St. 2010, c. 240), Section 111

Estimate: $0.7

1.600 CREDITS AGAINST TAX

1.601 Renewable Energy Source Credit

Owners and tenants of residential property located within Massachusetts who are not dependents and who occupy the property as a principal residence are allowed a credit up to $1,000, or an amount equal to 15% of the cost of a renewable energy source. Unused credits may be carried forward for three years. Credit is neither transferable nor refundable.

Origin: M.G.L. c. 62, § 6(d)

Estimate: $1.4

1.602 Credit for Removal of Lead Paint

A tax credit is provided in the amount of the cost of removing or covering lead paint on each residential unit up to $1,500. A seven-year carryover of any unused credit is permitted. Credit is neither transferable nor refundable.

Origin: M.G.L. c. 62, § 6(e)

Estimate: $3.0

1.603 EDIP/Economic Development Incentive Program Credit

Businesses investing in qualified property in an Economic Opportunity Area are entitled to a credit against tax of 5% of the cost of the property. To qualify for the 5% credit, the property must be used exclusively in a certified project in an Economic Opportunity Area. To be certified, the Economic Assistance Coordinating Council must approve a project. See item # 2.605. Credit is not transferable, but is refundable for specified project types.

Origin: M.G.L. c. 62, § 6(g)

Estimate: $3.0

1.604 Credit for Employing Former Full-Employment Program Participants

Employers who continue to employ former participants of the S.110(1) full employment program in non-subsidized positions are eligible to receive a tax credit equal to $100 per month for each month of non-subsidized employment, up to a maximum of $1,200 per employee, per year.

Origin: St. 1995, c. 5, § 110(m)

Estimate: Not Active

1.605 Earned Income Credit

Effective January 1, 1997, taxpayers were allowed a refundable credit against Massachusetts tax equal to 10% of the amount of the earned income credit claimed on their federal individual income tax returns. Effective January 1, 2001, the allowed percentage was increased to 15%. Note that, since the state credit amount is based on the federal, and changes, temporary or permanent, to the calculation of the federal credit will be automatically reflected in credit claims made against state tax. Note that while credit is refundable, it is not transferable.

Origin: M.G.L. c. 62, § 6(h)

Estimate: $132.9

1.606 Septic System Repair Credit

Taxpayers required to repair or replace a failed cesspool or septic system pursuant to the

provisions of Title V, as promulgated by the Department of Environmental Protection in 1995, are allowed a credit equal to 40% of the design and construction costs incurred (less any subsidy or grant from the Commonwealth), up to a maximum of $1,500 per tax year and $6,000 in total. Unused credits may be carried forward for up to three years. Credit is neither transferable nor refundable.

Origin: M.G.L. c. 62, § 6(i)

Estimate: $9.6

1.607 Low Income Housing Tax Credit

The Low-Income Housing Credit is administered by the Massachusetts Department of Housing and Community Development (DHCD) for the purpose of promoting the construction or development of low income housing. The LIHC is not subject to the 50% limitation rule for corporate taxpayers. If the taxpayer disposes of the property generating the LIHC, a portion of the credit may be subject to recapture.

Under prior law, the Massachusetts low-income housing tax credits were available only to taxpayers who had been allocated federal low-income housing tax credits. Effective August 1, 2010, the Act allows the Department of Housing and Community Development to grant state low-income housing credits (within the annual cap) to otherwise eligible projects that do not receive a federal low-income housing credit. Note that the annual cap will temporarily increase from $50 million per year to $100 million per year for tax years 2013 and 2014.
The credits may be carried forward for up to 5 years; they may be transferred or sold to another taxpayer, but are not refundable. See also Corporate item 2.609.

Origin: M.G.L. c. 62, § 6I a

Estimate: $1.5

1.608 Brownfields Credit

Taxpayers are allowed to take a credit for amounts expended to rehabilitate contaminated property owned or leased for business purposes and located within an economically distressed area. The eligibility period for the Brownfields Credit has been lengthened. Recent legislation extended the Brownfields credit to nonprofit organizations, extended the deadline for incurring eligible costs, and permitted the credit to be transferred, sold, or assigned. As a result of the recent legislation, the environmental response action commencement cut-off date has been extended to August 5, 2018, and the time for incurring eligible costs that qualify for the credit to January 1, 2019. See TIR 13-15 for more information.

The amount of the credit varies according to the extent of the environmental remedy. If the taxpayer's permanent solution or remedy operation status includes an activity and use limitation, then the amount of the credit is 25% of the net response and removal costs incurred by the taxpayer. However, if there is no activity and use limitation, then the amount of the credit is 50% of the net response and removal costs. Note that although recent legislation made these credits transferable to another taxpayer, they are not refundable. The credit may be carried forward for up to 5 years.

Origin: M.G.L. c. 62, §6 (j)

Estimate: $4.2

1.609 Refundable State Tax Credit Against Property Taxes for Seniors ("Circuit Breaker")

Seniors are eligible for a tax credit to the extent that their property taxes - or 25% of rent - exceed 10% of their income. Income limits and a cap on the maximum assessed value of the filer's primary residence apply. The maximum credit is also adjusted annually for inflation. The maximum base credit was $385 for tax year (TY) 2001, $790 for TY02, $810 for TY03, $820 for TY04, $840 for TY05, $870 for TY06, $900 for TY07, $930 for TY08, $960 for TY09, $970 for TY10, $980 for TY11, $1,000 for TY12 and $1,030 for TY13.

Income limits and the maximum credit are adjusted for inflation over a 1999 base year; however, chapter 136 of the Acts of 2005 increased the assessed home valuation to $600,000 and set its base year to 2004. The credits may not be sold or transferred to another taxpayer, but are refundable.

Origin: M.G.L. c. 62, § 6 (k); Ch. 136 of the Acts of 2005.

Estimate: $72.0

1.610 Historic Buildings Rehabilitation Credit

To claim this credit, a historic rehabilitation project must be complete and have been certified by the Massachusetts Historical Commission, which determines the amount of qualifying expenditures. Filers may claim up to 20% of their qualified rehabilitation expenditures.

Unused portions of the credit may be carried forward for up to 5 years and transferred or sold to another taxpayer, but are not refundable. The Historic Rehabilitation Credit (HRC) is not subject to the 50% limitation rule for corporate taxpayers. If the taxpayer disposes of the property generating the HRC, a portion of the credit may be subject to recapture.

The expenditure for this item (combined with the Historic Rehabilitation Credit for personal income tax filers, item 1.610) was originally capped at $15 million per year, with a start date for the credit of January 1, 2005 and an end date of December 31, 2009. Chapter 123 of the Acts of 2006 extended the availability of the credit for an additional 2 years, to December 31, 2011. Again, Chapter 131 of the Acts of 2010 extended the availability of the credit for an additional 6 years to December 31, 2017, with an annual cap of $50 million.

Origin: M.G.L. c. 62, § 6 J, Ch. 464 of the Acts of 2004, St. 2006, c. 123, §§ 51 and 65

Estimate: $6.1

1.611 Film (or Motion Picture) Credit

Credit is transferable; see Corporate item 2.614 for details. Individual income tax filers engaged in the making of a motion picture are allowed two credits:

a) Payroll credit: This is a credit for the employment of persons within the Commonwealth in connection with the filming or production of 1 or more motion pictures in the Commonwealth within any consecutive 12 month period. The credit is equal to 25 percent of the total aggregate payroll paid by a motion picture production company that constitutes Massachusetts source income, when total production costs incurred in the Commonwealth equal or exceed $50,000 during the taxable year. The term "total aggregate payroll" may

not include the salary of any employee whose salary is equal to or greater than $1,000,000.

b) Non-payroll production expense credit: Individual income tax filers are also allowed a credit equal to 25 percent of all motion picture related Massachusetts production expenses, not including the payroll expenses used to claim the aforementioned payroll credit. To be eligible for this credit, either Massachusetts motion picture production expenses must exceed 50 percent of the total production expenses for a motion picture or at least 50 percent of the total principal photography days of the film take place in the Commonwealth.

These tax credits are refundable at 90% of the approved credit amounts, or the amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the taxpayer to any of the 5 subsequent taxable years. Additionally, all or any portion of tax credits issued may be transferred, sold or assigned to other taxpayers with tax liabilities under chapter 62 (the individual income tax) or chapter 63 (the corporate or other business excise taxes). For applications submitted prior to January 1, 2007, film tax credits were capped at $7,000,000 for any one motion picture production has; for applications submitted on or after January 1, 2007, there is no cap. Also, the sunset date for the film incentives statute has been extended from January 1, 2013 to January 1, 2023. See TIR 07-15 for more information.

Note that these credits are transferable, or refundable at 90% of face value.

Origin: St. 2007, c. 63; M.G.L. c. 63.

Estimate: $2.2

1.612 Home Energy Efficiency Credits

Estimate: Expired

1.613 Medical Device User Fee Credit

Medical device companies that develop or manufacture medical devices in Massachusetts can claim a credit equal to 100% of the user fees paid by them when submitting certain medical device applications and supplements to the United States Food and Drug Administration. The credit is also transferable. For the personal income tax, the credit applies to any qualifying entity organized as a sole proprietorship, partnership, limited liability company, corporate trust or other business where the income is taxed directly. Note that although these credits are transferable to another taxpayer, they are not refundable.

Origin: M.G.L. c. 62, § 6 1/2, Ch. 145 of the Acts of 2006.

Estimate: Negligible

1.614 Dairy Farmers Credit

A taxpayer who holds a certificate of registration as a dairy farmer pursuant to section 16A of chapter 94 may be allowed a refundable income tax credit based on the amount of milk produced and sold. The total cumulative value of the credits authorized pursuant to this section combined with section 38Z of chapter 63 shall not exceed $4,000,000 annually. See corporate item 2.618 for more details. These credits may not be sold or transferred to

another taxpayer, but are refundable at 100% of face value.

Origin: M.G.L. c. 62, § 6 (o)

Estimate: $2.2

1.615 Conservation Land Credit

Filers who donate land for conservation in perpetuity for the use of all citizens of the Commonwealth can receive a credit of up to $50,000. Approval of the donation is required from the Secretary of the Office of Energy & Environment Affairs.

The credits may not be sold or transferred to another taxpayer, but are refundable. The total credits that may be approved are capped at $2.0 million annually.

Origin: M.G.L. c. 62, § 6 (p), Ch. 509 Acts of 2008 § 1-4.

Estimate: $2.0

1.616 Employer Wellness Program Tax Credit

The 2012 Health Care Act establishes an Employer Wellness Program Tax Credit that is effective for tax years beginning on or after January 1, 2013 and is set to expire on December 31, 2017. The Employer Wellness Program Tax Credit was created to provide incentives for business to recognize the benefits of wellness programs with the goal of providing smaller businesses with an expanded opportunity to implement these programs. The credit is available to both chapter 62 and chapter 63 taxpayers (personal income taxpayers and corporate & business excise taxpayers).
The Department of Public Health will administer the credit program by: 1) determining standards for an Employer Wellness Program that will qualify for the credit; 2) approving a dollar amount of credit for a qualifying taxpayer and issue a certificate to be filed with the appropriate tax return; 3) by developing regulations and procedures with the Department of Revenue to implement the credit program. A business will apply to the Department of Public Health describing the proposed wellness program to be implemented by the business and providing an estimated budget and applicable taxpayer identification number. The credit is set at 25 percent of the costs associated with implementing a "certified wellness program." The maximum amount of Employer Wellness Program Credits available to a taxpayer is $10,000 in any tax year. The total amount of Employer Wellness Program Credits authorized by the Department of Public Health is subject to a $15,000,000 annual cap starting calendar year 2013. The Employer Wellness Program Tax Credit is non-refundable and non-transferrable. However, the portion of the Employer Wellness Program Tax Credit that exceeds the tax for the taxable year may be carried forward and applied against such taxpayer's tax liability in any of the succeeding 5 taxable years.

Origin: St. 2012, c. 224, §§ 41, 41A, 56, 56A, 238, 239, 297, and 298. M.G.L. c. 62, § 6N; M.G.L. c. 63, § 38FF.

Estimate: $9.4

1.617 Community Investment Tax Credit

The 2012 Jobs Act provides a Community Investment Tax Credit that is effective January 1, 2014 and is set to expire on December 31, 2019. It was created to enable local residents and stakeholders to work with and through community development corporations to partner

with nonprofit, public and private entities to improve economic opportunities for low and moderate income households and other residents in urban, rural and suburban communities across the commonwealth. The credit is available to both chapter 62 and chapter 63 taxpayers (personal income taxpayers and corporate & business excise taxpayers).
The Department of Housing and Community Development will administer the credit program by: 1) issuing a certification to a taxpayer after the taxpayer makes a qualified investment; 2) authorizing a dollar amount of credit for a qualified investment; 3) developing regulations and procedures with the Department of Revenue to implement the Community Investment Credit.
The certification will be acceptable as proof that the expenditures related to such investment constitute qualified investments for purposes of the community investment credit. The Community Investment Credit is set at 50 percent of the total qualified investments made by a taxpayer in a "community partner," i.e., a "community development corporation" or a "community support organization," selected by the Department of Housing and Community Development through a competitive process. A qualified investment must be in the form of a cash contribution of at least $1,000. A taxpayer may invest in more than one community partner, but may not claim more than $1,000,000 of credits in any single taxable year. A taxpayer must claim the credit in the taxable year in which a qualified investment is made. The total amount of Community Investment Credits is subject to a $3,000,000 cap in 2014, and an annual cap of $6,000,000 in 2015 to 2019, inclusive. This credit is non-refundable, but it is transferrable and it could be carried over up to five years.

Origin: St. 2012, c. 238, §§ 29, 30, 35, 36; M.G.L. c. 62, § 6M; M.G.L. c. 63, § 38EE

Estimate: $2.3

KEY	ORIGIN	
	IRC	Federal Internal Revenue Code (26 U.S.C.)
	U.S.C	United States Code
	M.G.L.	Massachusetts General Laws
	Rev. Rul.; C.B.	Revenue Ruling; Cumulative Bulletin of the U.S. Treasury
	ESTIMATES	All estimates are in $ millions.

[1] 1 This item and others citing this endnote cover employee fringe benefits. We accept as standard the following treatment of these benefits: the expense incurred by the employer in providing the benefit is properly deductible as a business expense and the benefit is taxed as compensation to the employee as if the employee had received taxable compensation and then used it to purchase the benefit. Of course, there are problems with this analysis. In some cases, the "benefit" is more a condition of employment than a true benefit. For example, a teacher required to have lunch in the school cafeteria may prefer to eat elsewhere even if the school lunch is free. On the other hand, in many cases the provision of tax-free employee benefits is clearly a substitution for taxable compensation.

[2] 2 This item and others citing this endnote cover contributory pension plans. The standard tax treatment of these plans is as follows:

Component	Standard Treatment
Contributions:	Made out of income that is currently taxed to employees.
Investment Income:	Taxed to the employee as "earned" income.

Distributions from Pension Funds: Tax-free to the extent they are made out of dollars previously taxed to the employees as contributions or investment income.

The non-standard treatment of contributions, investment income, or distributions as described in items 1.006, 1.101, 1.104, and 1.402, results in either nontaxation or deferrals of tax.

[3] 3 FY15 estimates for the basic personal exemptions and the no-tax status discussed in the introduction to the personal income tax are (in millions of dollars):

Personal exemption for single taxpayers: $314
Personal exemption for married couples: $556
Personal exemption for married taxpayers filing separately: $16
Dependents exemption: $92
Personal exemption for heads of households: $102
Limited income credits: $15
No tax status: $18

Beginning in Fiscal Year 2013, the corporate section of the Tax Expenditure Budget includes other business excises along with the corporate excise. These additional business excise taxes are the financial institution excise, the public utility excise (which was repealed effective January 1, 2014), the excises on insurance companies, and the excise on security corporations. The financial institution excise and the public utility excise are structured similarly to the corporate excise. They begin with federal net income with certain Massachusetts modifications, proceed to additional Massachusetts deductions, apply the appropriate apportionment percentage, apply the appropriate tax rate to compute the excise due before credits and apply credits to reach the final excise due. The revenue estimates for the items in the list will now reflect their use by financial institutions and public utilities. Note that most of the expenditure items are unavailable to insurance companies as these companies are not taxed on net income. However, insurance companies can apply certain credits to reduce their excises. Credits available to insurance companies are so indicated within the item descriptions and the revenue estimates for these credits will reflect their use.

In Fiscal Year 2013, revenues from the corporate excise and the other business excises mentioned above represented 10.3% of total Department of Revenue tax collections. Together these taxes ranked third in Fiscal Year 2013 in terms of total taxes collected, after the individual income tax and the sales and use tax.

Corporate Excise: Short History and Basic Structure

The corporate excise was enacted in 1919, replacing a corporate franchise tax, which was levied on the value of capital stock. Initially, the corporate excise was imposed on corporate excess and on net income.

In 1962, the corporate excess measure was repealed. The corporate excise tax is now levied on tangible property or net worth (depending on the mix of property held by the corporation) and on net income.

Tax Base:

Most business corporations are subject to tax under the corporate excise which has three components: an income measure, a non-income measure, and a minimum excise.

The income measure of the tax is based on net income for federal tax purposes with certain additions, such as interest earned on state obligations, and certain deductions, most of which are allowable under the provisions of the Internal Revenue Code. Many of the deductions are considered to be part of the basic structure. For example, in providing for depreciation deductions, the basic structure would allow the cost of property to be written-off evenly over its useful life (so-called “straight-line depreciation”). However, rules that allow accelerated depreciation deductions are listed as tax expenditures.

Under the non-income measure, corporations with qualifying tangible assets in Massachusetts that equal or exceed 10% of their qualifying total assets in Massachusetts (apportioned according to their income apportionment percentages) are taxed on the values of their tangible properties. Other corporations are taxed on a net worth basis.

The minimum excise is $456.

Taxable Unit: A corporation is a taxpayer separate and distinct from its shareholders.

Rate Structure: Since January 2010, the rates have been scheduled to decline (see Appendix A for further details). However, the minimum excise remains unchanged at $456. The current (TY2013) excise rate on C-corporations is 8.00% of net income apportioned to Massachusetts, and $2.60 per $1,000 of the value of Massachusetts tangible property or net worth allocable to Massachusetts. The excise rate on S-corporations is 2.75% for companies with total receipts greater than $9 million, and 1.83% for companies with total receipts between $6 million and $9 million. The tax rate on tangible property or net worth is the same as for C-corporations. No further decline of tax rate is scheduled. However, tax rates for S-corporations are scheduled to increase slightly since these rates are linked to Part B personal income tax rate, which decreased from 5.25% to 5.20% effective January 1, 2014. As a result, effective January 1, 2014, the excise rate on S-corporations slightly increased to 2.80% for companies with total receipts greater than $9 million, and 1.87% for companies with total receipts between $6 million and $9 million.

Estimation of corporate tax expenditure items takes into account these tax rate changes.

Taxable Period and Net Operating Loss Carry-forward: The taxable periods for corporations are diverse and can be chosen by each tax filer. Estimated payments are made every three months during the taxable period. Net operating loss (NOL) carry-forwards are allowed for future deductions. Before January 2010, qualifying losses could be carried forward up to five years. However, there was a statutory expansion of the general NOL carry-forward period from 5 to 20 years for business corporations. Refer to Appendix A for details.

Interstate and International Aspects: All domestic and foreign corporations with nexus in Massachusetts are subject to the corporate excise. Corporations are required to apportion their net incomes if they have incomes from business activity that is taxable in another jurisdiction using a formula based on the proportions of corporate real and tangible property, payroll, and sales that are located in Massachusetts. Under certain circumstances, taxpayers may petition for, or the Commissioner may impose, alternative methods of accounting to reflect more fairly a taxpayer's income from business operations in Massachusetts.

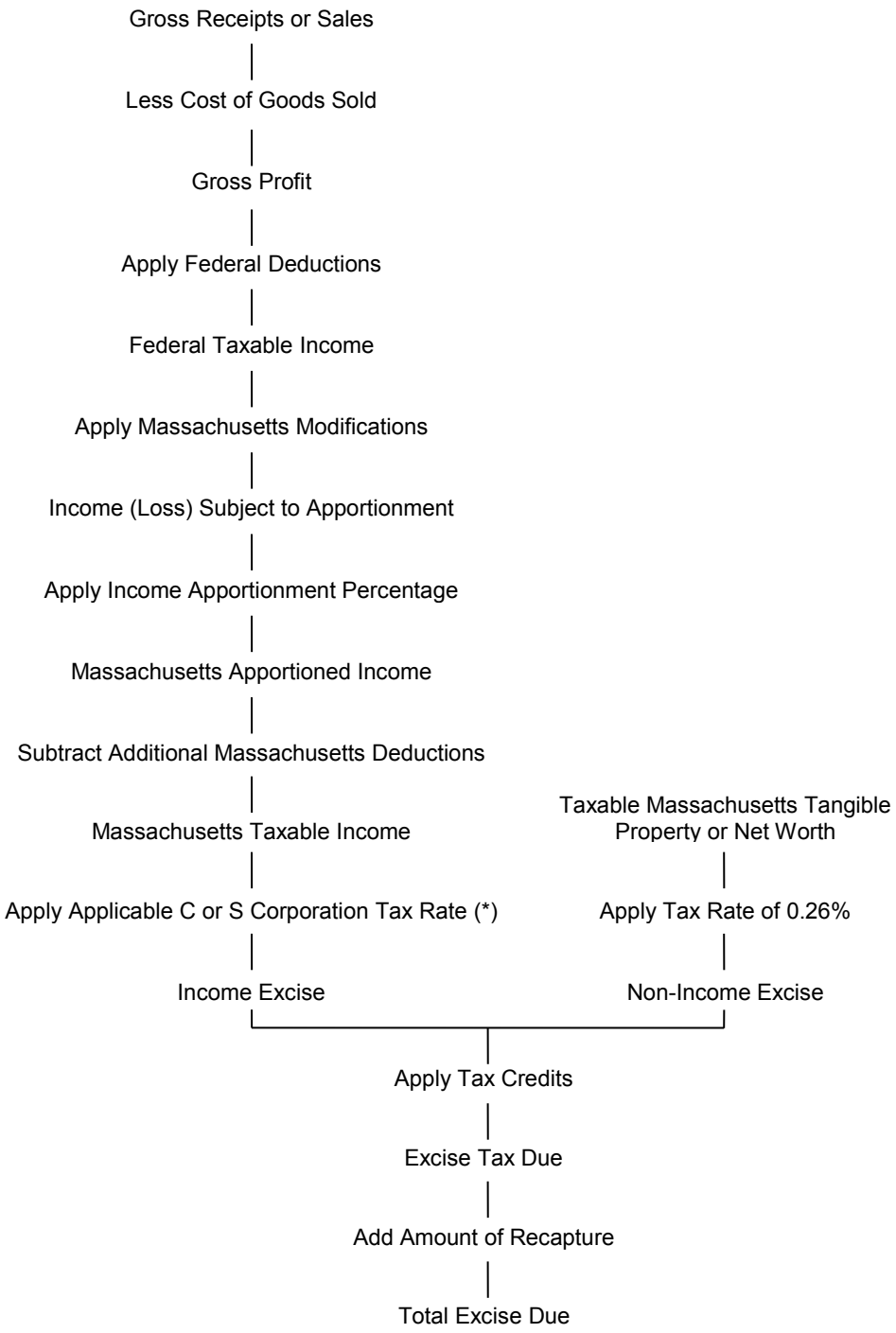
Combined Reporting: Since January 1, 2009, Massachusetts has required certain businesses engaged in a unitary business to calculate their income on a combined basis. A corporation is subject to this requirement if it is subject to a tax on its income under Massachusetts General Laws (M.G.L). c. 63, §2, §2B, §32D, §39 or §52A and it is engaged in a unitary business with one or more other corporations under common control, whether or not the other corporations are taxable in Massachusetts. Those certain businesses can be general corporations, financial institutions, or public utilities. Note that combined reporting does not apply to the non-income measure of corporate excise.

The Other Business Excises

The other business excises possess some different features from the corporate excise. First, many of the financial institutions and public utilities still do not qualify for combined reporting, and no insurance companies are subject to combined reporting. Second, these businesses are not allowed to take net operating loss deductions. Third, financial institutions and public utility companies weigh the three apportionment factors (sales, payroll, property) equally. Fourth, the main tax base of insurance companies is the insurance premiums those companies have charged. Fifth, some credits such as the investment tax credit are not applicable to these businesses. There are some additional differences. For further details, refer to the applicable tax return forms. The basic structures of the excises for these businesses are described in the diagrams that follow. Please note that, prior to January 1, 2014, public utility corporations were subject to an excise tax of 6.5% on net income. Legislation enacted in 2013

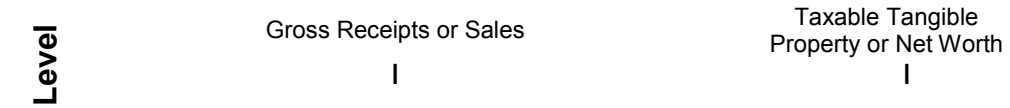
repealed the separate excise tax for utility corporations, which are now subject to the corporate excise imposed on business corporations.

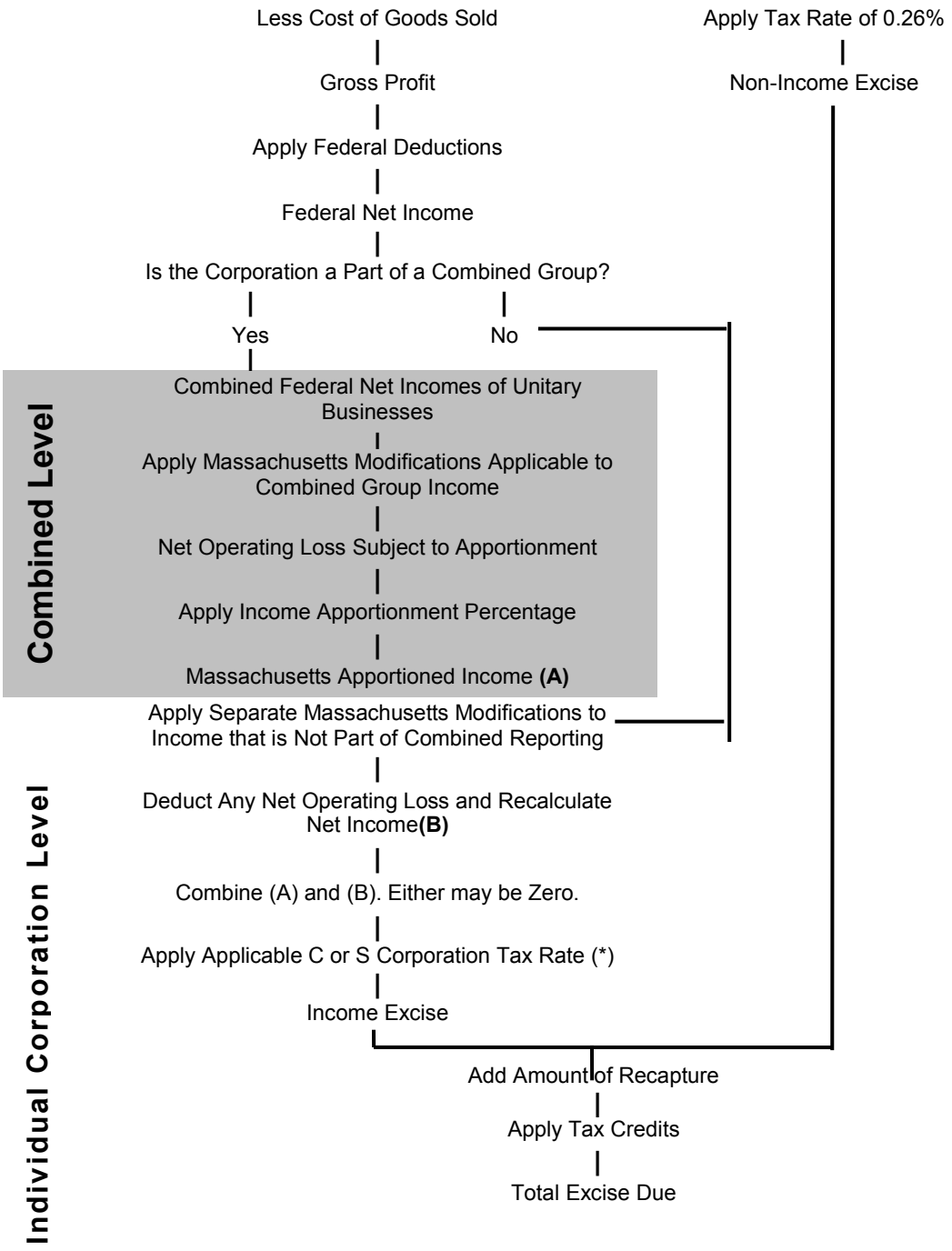
Computation of Massachusetts Corporate Excise under Non-Combined Reporting



* See Appendix A for Further Details,

Computation of Massachusetts Corporate Excise under Combined Reporting





(*) See Appendix A for further details. Except for non-income excise, this diagram applies to all combined filers.

Computation of the Financial Institution Excise (Non-Combined Reporting)

Financial Institution Excise

Federal Net Income
|
Apply Massachusetts Modifications
|
Total Net Income Before Massachusetts Deductions
|
Subtract Additional Massachusetts Deductions
|
Adjusted Net Income
|
Apply Apportionment Percentage
|
Massachusetts Taxable Income
|
Apply Applicable Financial Institution Tax Rate *
|
Apply Credits
|
Total Excise Due

* See Appendix A for Details

Computation of Massachusetts Public Utilities Organization Excises (Non-Combined Reporting)

Public Utility Company Excise

Federal Net Income
|
Apply Massachusetts Modifications
|
Total Net Income Before Massachusetts Deductions
|
Subtract Additional Massachusetts Deductions
|
Adjusted Net Income
|
Apply Income Apportionment Percentage
|
Massachusetts Taxable Income
|
Apply Tax Rate at 6.5%
|
Total Excise Due Before Applying Credits
|
Apply Credits
|
Total Excise Due

Computation of the Security Corporation Excise

Security Corporation Excise

Federal Gross Income
|
Add State and Municipal Bond Interest
|

Adjustments to Income

|

Apply Applicable (Class 1 or Class 2) Excise Rate *

|

Apply Credits

|

Total Excise Due

* See Appendix A for Details

Summary of 2013 Tax Forms for Insurance Companies

Tax Form	Type of Company	Foreign or Domestic	Base of Tax	Tax Rate	Retaliatory Tax Provision
63-20P	Life Insurance	Domestic	Taxable life, accident and health insurance premiums, net value of policies	2% on life and acc./health ins. premiums	N/A
	Life Insurance	Foreign	Taxable life insurance premiums attributable to Massachusetts, accident and health insurance premiums	2% on all premiums	Yes
63-23P	Insurance Companies, except Life Insurance or Ocean Marine	Domestic	Taxable (non-life) insurance premiums and gross investment income	2.28% on premiums; then: 1%, 0.8%, 0.6%, 0.4%, 0.2% or 0.0% on investment income	N/A
	Insurance Companies, except Life Insurance or Ocean Marine	Foreign	Taxable premiums for insurance of property or interests attributable to Massachusetts	2.28%	Yes
	Preferred Providers (Accident and Health Insurers, Nonprofit Hospitals, HMO's, and other nonprofit medical, optometric or dental companies)	Domestic and Foreign	Gross premiums for coverage of persons who reside in Massachusetts	2.28%	N/A

Types of Tax Expenditures

As with the personal income tax, the basic structure of the corporate excise tax is subject to several different types of modifications that can produce tax expenditures.

Exclusions from Gross Income: Gross income is the starting point in the calculation of the income component of the corporate excise. In the absence of tax expenditures, it would include all income received from all sources. Items of income that are excluded from gross income escape taxation permanently.

Deferrals of Gross Income: Where an item of income is not included in gross income in the year when it is actually received, but is instead included in a later year, the result is a tax expenditure in the form of an interest-free loan from the state to the taxpayer in the amount of the tax payment that is postponed.

Deductions from Gross Income: Certain amounts are subtracted from gross income to arrive at taxable income. Many of these deducted amounts reflect the costs of producing income (business expenses) and are not included in the corporate income measure of excise; such deductions are not tax expenditures. Other deductions, which do not reflect business expenses, but permit income to escape taxation permanently, do constitute tax expenditures.

Accelerated Deductions from Gross Income: In a number of cases, corporations are allowed to deduct business expenses from gross income at a time earlier than such expenses would ordinarily be recognized under accepted accounting principles. The total amount of the permissible deduction is not increased but it can be utilized more quickly to reduce taxable income. The result is to defer taxes, thus in effect occasioning an interest-free loan from the state to the taxpayer.

Adjustments to Apportionment Formula: In the case of a business that earns income both inside and outside the Commonwealth, an apportionment formula is used to determine what portion of the total business income to allocate to Massachusetts for the calculation of corporate excise. When the standard formula is adjusted to reduce the apportionment ratios for certain businesses, tax expenditures result. The practical effect is to exclude certain portions of those business incomes from taxation.

Exclusions from Property Component: In addition to the excise based on income, corporations pay the excise tax based on the value of their property in the state. To the extent that certain classes of property are not included in the excise's property measure, tax expenditures result.

Credits against Tax: After a corporation has computed its basic tax liability, it may subtract certain credit amounts in determining the actual amount of taxes due. It is important to note that, whereas one-dollar exclusion or deduction results in tax savings of only a few cents (one dollar times the applicable tax rate), one-dollar credit generally results in one-dollar tax saving.

2.000 EXCLUSIONS FROM GROSS INCOME

2.001 Small Business Corporations

In general, corporations organized under, or subject to, Chapters 156, 156A, 156B, 156C, 156D or 180 of Massachusetts General Laws (M.G.L.) or that have privileges, powers, rights or immunities not possessed by individuals or partnerships are subject to corporate excise. Certain corporations with no more than 100 shareholders may elect to be taxed, for both federal and state tax purposes, as "S corporations."

There are two categories of income that are taxable to an S corporation at the entity level: 1) Income that is taxable to the S corporation at the entity level for federal purposes. Generally, S corporations are not subject to an entity-level tax for federal purposes, but some categories of income are taxable. Those amounts are taxable to S corporations in Massachusetts at the regular corporate / financial institution rates; 2) Other income to the corporation is subject to the reduced corporate rates that apply only to S corporations.

More details about the tax on the second category of income are following. The earnings of S corporations with total receipts of less than $6 million are not generally subject to taxation at the corporate level. As of 2014, S corporations with total receipts of $6 million or more are subject to a corporate excise: 1.87%(*) for non-financial institutions and 2.53%(*) for financial institutions if receipts are $6 million or more but less than $9 million, and 2.80%(*) for non-financial institutions and 3.80%(*) for financial institutions if receipts are $9 million or more. In addition, S corporation net earnings (and losses) are attributed directly to shareholders (whether or not they are distributed as dividends) and are taxed at the individual shareholder level, generally at the applicable personal income tax rate (5.20% from 2014).

The difference between the manner in which income is taxed to an ordinary business corporation (including its shareholders) and an S corporation and its shareholders constitutes a tax expenditure. Massachusetts first adopted this treatment of corporations in 1986.

(*) See Appendix A for further details on corporate rate change.

Origin: IRC, §§ 1361-1363; M.G.L. c. 62, § 17A; M.G.L. c. 63, §§ 23, 32D

Estimate: $101.1

2.002 Exemption of Income from the Sale, Lease or Transfer of Certain Patents

Income from the sale, lease or other transfer of approved patents for energy conservation, and royalties and income from the sale, lease or other transfer of property subject to such patents are excluded from gross income for a period of five years.

Origin: M.G.L. c. 63, § 30.3

Estimate: negligible

2.100 DEFERRALS OF GROSS INCOME

2.101 Deferral of Tax on Certain Shipping Companies

Certain companies with merchant marine capital construction funds receive up to a 25-year deferral of tax on that portion of their net income, which is set aside for construction, modernization, and major repair of ships.

Origin: IRC, § 7518

Estimate: $0.4

2.200 DEDUCTIONS FROM GROSS INCOME

2.201 Charitable Contributions and Gifts Deduction

In computing net income, corporations may deduct charitable donations up to 10% of taxable incomes computed without the deductions. There is a carryover of excess contributions available for five succeeding taxable years.

Origin: IRC, § 170 (b)(2)(A), (d)(2)(A)

Estimate: $24.3

2.203 Net Operating Loss (NOL) Carry-Forward

There has been a statutory expansion of the general NOL carry-forward period from 5 to 20 years for business corporations, for taxable years beginning on or after January 1, 2010. There has also been a change to the calculation of an NOL carry-forward for tax years beginning on or after January 1, 2010; all carry-forward losses of eligible business corporations are to be carried forward on a post-apportioned basis, after applying the apportionment percentages of the corporations for the taxable year in which the losses are sustained. Financial institutions, public utilities, and insurance companies, which do not belong to regular corporate tax types, are not allowed to deduct NOL.

Origin: IRC, § 172; M.G.L. c. 63, § 30.5; TIR 10- 15.

Estimate: $192.3

2.204 Excess Natural Resource Depletion Allowance

Taxpayers in extractive industries (mining or drilling for natural resources) may deduct a percentage of gross mining income as a depletion allowance ("percentage depletion") even if the cost basis of the property has been reduced to zero. The deduction may not exceed 50% (in some cases, 100%) of net income from the property. In the case of oil and gas, percentage depletion is available only to domestic oil and gas sold by "independent producers" (nonintegrated companies). The excess of the deduction, which is available using the percentage of gross income method of depletion over a depletion deduction based on cost, is a tax expenditure.

Origin: IRC, §§ 613, 613A; M.G.L. c. 63, § 30.3.

Estimate: $0.9

2.205 Deduction for Certain Dividends of Cooperatives

Farmers' cooperatives and certain corporations acting as cooperatives may deduct patronage dividends and other amounts from gross income. Cooperatives meeting certain requirements may deduct dividends on capital stocks and certain payments to patrons such as investment income. Under generally accepted rules for taxing corporations, the corporation cannot deduct dividends paid to shareholders.

Origin: IRC, §§ 1381-1383

Estimate: N.A.

2.206 Economic opportunity areas; tax deduction for renovation of abandoned buildings

Businesses renovating eligible buildings in Economic Opportunity Areas may deduct 10% of the costs of renovation from gross incomes. This deduction may be in addition to any other deduction for which the cost of renovation may qualify. To be eligible for this deduction, renovation costs must be related to buildings designated as abandoned by the Economic Assistance Coordinating Council.

Origin: M.G.L. c. 63, §38O

Estimate: Negligible

2.300 ACCELERATED DEDUCTIONS FROM GROSS INCOME

2.301 Modified Accelerated Cost Recovery System on Rental Housing

Landlords and investors in rental housing may use accelerated methods of depreciation for new and used rental housing. Straight-line depreciation over the property's expected useful life is the generally accepted method for recovering cost, which is close to economic depreciation. However, through the past decades, systems which adopt accelerated depreciation methods have been introduced. The current system is MACRS (Modified Accelerated Cost Recovery System) which was enacted in 1986. This system further accelerated the rate of recovery of depreciation than under ACRS (Accelerated Cost Recovery System) which was enacted in 1981. Differences between MACRS and ACRS are 1) deductions from the 150% declining balance method to 200-percent declining balance; 2) certain assets were reclassified and the number of asset classes (80) was increased; and 3) the recovery period for residential rental property was extended to 27.5 years and for nonresidential real property to 31.5 years. For details, refer to the document, Background and Present Law Relating to Cost Recovery and Domestic Production Activities, which was published by the Joint Committee on Taxation in their homepage on March 6th, 2012.

The excess of allowable depreciation over the generally accepted depreciation constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC § 168

Estimate: $3.8

2.303 Expenditures to remove architectural and transportation barriers to the handicapped and elderly

Taxpayers may elect to deduct up to $15,000 of the costs of removing architectural or transportation barriers to the handicapped in the year these costs are incurred. The immediate deduction of these expenditures, which would otherwise have to be capitalized and depreciated over a longer period, constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC, § 190

Estimate: $0.3

2.304 Election to Deduct and Amortize Business Start-up Costs

Taxpayers who pay or incur business start-up costs and who subsequently enter the trade or business can elect to expense up to $5,000 of the costs. The $5,000 deduction amount is reduced dollar for dollar when the start-up expenses exceed $50,000. The balance of start-up expenses (if any) is amortized over a period of not less than 180 months, starting with the month in which the business begins. The election must be made no later than the date (including extensions) for filing the return for the tax year in which the business begins or is acquired. A taxpayer is deemed to have made an election to deduct and amortize start-up expenses for the tax year in which the active trade or business to which the expenses relate begins. A taxpayer who does not make the election must capitalize the expenses.

Origin: IRC, § 195

Estimate: $0.6

2.305 Modified Accelerated Cost Recovery System for Equipment

For depreciable tangible personal property placed in service after 1980, capital costs may be recovered using the Accelerated Cost Recovery System (ACRS), which applies accelerated methods of depreciation over set recovery periods. For property placed in service after 1987, Massachusetts has adopted the Modified Accelerated Cost Recovery System (MACRS), which generally uses double declining balance depreciation over specified periods that are substantially shorter than actual useful lives (200% declining balance for 3-, 5-, 7- and 10-year recovery property and 150% declining balance for 15- and 20-year property). The excess of accelerated depreciation over economic depreciation constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

For the past decade, the federal government has allowed "bonus depreciation" which further accelerates depreciation for assets placed in service in certain years. However, Massachusetts does not follow it.

Origin: IRC, § 168

Estimate: $199.5

2.306 Deduction for Excess First-Year Depreciation

Taxpayers may elect to expense certain business assets purchased during the taxable year. American Taxpayer Relief Act of 2012 (enacted January 1, 2013) increased the benefits, making changes to IRC sec. 179. For tax year 2012, Massachusetts adopts the increased federal amounts provided by IRC sec. 179. Hence, the total deduction cannot

exceed $500,000; for taxpayers whose investment in eligible assets exceeds $2,000,000 in the year, the $500,000 ceiling is reduced by $1 for each dollar of investment above $2,000,000. Any remaining cost may be depreciated according to MACRS as described in item 2.305. The immediate deduction constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC, § 179

Estimate: $2.9

2.307 Modified Accelerated Depreciation on Buildings (other than Rental Housing)

Construction may be depreciated under methods which produce faster depreciation than economic depreciation. The precise rules have been changed repeatedly in recent years by revisions of the federal tax code. For structures (other than housing) placed in service after 1986, federal law requires straight-line depreciation over a 31.5 year life. The excess of accelerated depreciation over economic depreciation is a tax expenditure. For a more detailed description of accelerated depreciation, see the description for item 2.301.

Origin: IRC, § 168

Estimate: $1.0

2.308 Expensing Research and Development Expenditures in One Year

Taxpayers may elect to treat research or experimental expenditures incurred in connection with a trade or business as immediately deductible expenses. Under generally accepted accounting principles, at least some of these costs would otherwise be treated as capital expenditures and depreciated or amortized over a period of years. Their immediate deduction constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC, § 174

Estimate: $97.4

2.309 Expensing Exploration and Development Costs

Certain capital costs incurred in bringing a known mineral deposit into production are deductible in the year incurred. A portion of domestic mining exploration costs can also be expensed, although they will be recaptured if the mine reaches the production stage. Certain intangible drilling and development costs of domestic oil, gas, and geothermal wells are deductible when made, but to a certain extent may be recaptured upon disposition of oil, gas, or geothermal property to which they are properly chargeable. The immediate expensing of these costs, which would otherwise be capitalized and recovered through depreciation or through depletion as the natural resource is removed from the ground, results in a deferral of tax or an interest-free loan.

Origin: IRC, §§ 193, 263(c), 616, 617; M.G.L. c. 63, § 30.4.

Estimate: $0.9

2.311 Five-Year Amortization of Pollution Control Facilities

Taxpayers may elect to amortize the cost of a certified pollution control facility over a five-year period, allowing for accelerated recovery of these costs. Accelerated recovery is only available for pollution control facilities subsequently added to plants that were in operation before 1976. The excess of accelerated recovery over depreciation deductions otherwise allowable constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC, § 169

Estimate: N.A.

2.312 Expensing of Alternative Energy Units

In determining net income, a corporation may elect to take an immediate deduction for expenditures made for certain solar or wind powered systems or units located in Massachusetts and used exclusively in the business, in lieu of all other deductions and credits including the deduction for depreciation. Without this provision, such expenditures would have to be capitalized and depreciated. The immediate deduction constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: M.G.L. c. 63, § 38H

Estimate: $0.4

2.313 Seven-Year Amortization for Reforestation

Taxpayers may elect to amortize reforestation costs for qualified timber property over a seven-year period. In the absence of this special provision, these costs would be capitalized and depreciated over a longer period or recovered when the timber is sold. The accelerated cost recovery constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC, § 194

Estimate: $0.2

2.400 ADJUSTMENTS TO APPORTIONMENT FORMULA

2.401 Unequal Weighting of Sales, Payroll, and Property in the Apportionment Formula

Corporations with a presence in Massachusetts and other states allocate income to the Commonwealth using a three-factor apportionment formula. A corporation's sales, payroll, and property in Massachusetts are compared to those outside Massachusetts.

Exporters benefit from an apportionment formula that weights sales more heavily than the other factors. Effective January 1, 1996, eligible defense corporations are allowed to use a formula that weights sales 100%. For other qualified manufacturers, a 100% sales weight was phased-in over five years, and was fully effective January 1, 2000. All corporations other than mutual fund corporations (see below) will continue to use a formula that weights sales 50%.

Effective January 1, 1997 mutual fund corporations are allowed to attribute mutual fund sales to Massachusetts based on the domicile of shareholders in the mutual funds. Effective July 1, 1997, mutual fund corporations are allowed to apportion their income to

Massachusetts based solely on the percentage of sales to Massachusetts residents.

Comment: In listing this item, it is assumed that a standard apportionment formula gives equal weight to sales, property and payroll. The estimate is of the impact of departing from this standard formula.

In listing this item, it is assumed that a standard apportionment formula gives equal weight to sales, property and payroll. The estimate is of the impact of departing from this standard formula.

Origin: M.G.L. c. 63, § 38 (c), (k), (l), (m)

Estimate: $350.9

2.500 EXCLUSIONS FROM PROPERTY COMPONENT

2.501 Nontaxation of Certain Energy Property

Tangible property qualifying for the deduction for expenditures for alternative energy described in item 2.312 is not subject to taxation under the tangible property measure of the corporate excise.

Origin: M.G.L. c. 63, § 38H(f)

Estimate: N.A.

2.502 Exemption for Property Subject to Local Taxation

In computing the state corporate excise on tangible property, property subject to tax at the local level is exempt. Generally, the state taxes only the machinery of manufacturing corporations and exempts business real estate and tangible personal property.

For purposes of estimating revenue loss from this tax expenditure, the state's rate on property (non-income measure), $2.60 per $1,000, has been applied.

Origin: M.G.L. c. 63, § 30(7)

Estimate: $199.1

2.600 CREDITS AGAINST TAX

2.602 Investment Tax Credit

Manufacturing corporations and corporations engaged primarily in research and development, agriculture or commercial fishing are allowed to take a credit of 3% of the cost of depreciable real and tangible property. Such property must have a useful life of four years or more. The property must be used and located in Massachusetts on the last day of the taxable year. A corporation cannot take the credit on property which it leases to another. A corporation can take the credit on property which it leases from another (for property leased and placed in service on or after July 1, 1994). Generally, eligible corporate lessees making qualifying leasehold improvements may claim the credit. A corporation may carry over to the next succeeding three years any unused portion of its Investment Tax

Credit (ITC), but it is neither transferable nor refundable.

To be consistent with all other estimates in this document, this estimate is based on actual investment tax credit claims of corporations from the most recent Corporate Excise Returns Report, and does not take into account increased tax revenues resulted from greater economic activity induced by the investment tax credit (i.e., the estimate is "static", not "dynamic")

Origin: M.G.L. c. 63, § 31A (i), (j)

Estimate: $66.1

2.603 Vanpool Credit

Businesses are allowed to take a credit of 30% of the cost incurred during the taxable year for the purchase or lease of company shuttle vans used in the Commonwealth as part of an employer-sponsored ridesharing program. The shuttle vans must be used for transporting employees. This credit is neither transferable nor refundable nor can it be carried forward.

Origin: M.G.L. c. 63, § 31E

Estimate: negligible

2.604 Research Credit

A credit is allowed for corporations which made basic research payments and/or incurred qualified research expenses conducted in Massachusetts during the taxable year. A corporation taking the research credit is limited in the amount that can be taken against the excise in any year. The credit cannot reduce the tax to less than $456. The amount of credit is equal to: 100% of the first $25,000 of excise; and 75% of any amount of excise remaining after the first $25,000. The deduction allowed to a corporation for any research expenses generating a Massachusetts Research Credit must be reduced by the amount of the credit generated. This amount is added back to income. Any corporation which is a member of a combined group may share excess research credits with other members of the combined group. Corporations which are members of a controlled group or which are under common control with any trade or business (whether or not incorporated) are treated as a single taxpayer for purposes of determining the allowable Research Credit. The credit may be carried forward for up to 15 years with certain restrictions, but neither transferable nor refundable.

Origin: M.G.L. c. 63, § 38M

Estimate: $188.9

2.605 EDIP/Economic Development Incentive Program Credit

Pursuant to G.L. c. 62, § 6(g) and G.L. c. 63, § 38N, individuals and entities investing in qualified property for use exclusively in a certified project are entitled to a credit against tax for a percentage of the cost of the property. The credit is a key component of the Economic Development Incentive Program (EDIP) established pursuant to G.L. c. 23A. To be certified, the Economic Assistance Coordinating Council (EACC) must approve a project. The total dollar amount of the EDIPC that may be used in a calendar year is $25 million. Included in the $25 million annual cap are amounts (up to $5 million) awarded pursuant to the certified housing development program authorized by G.L. 40V.

For projects certified prior to January 1, 2010: The project must be in an economic opportunity area and the credit is 5% of the cost of qualifying property. To qualify for the 5% credit, the property must be used exclusively in a certified project in an Economic Opportunity Area. The credit may be carried forward for up to 10 years with certain restrictions.

For projects certified after January 1, 2010: Sections 21 to 24 and 47 of chapter 166 of the Acts of 2009 made significant changes to EDIP. Under the amended provisions of the EDIP, the EACC may authorize taxpayers participating in certified projects to claim tax credits up to 40% of the cost of qualifying property. The EDIPC for manufacturing retention projects, if authorized by the EACC, may be refundable "at the option of the taxpayer". If the credit balance is refunded to the taxpayer, the carryover provisions shall not apply. This credit is not transferable.

Insurance companies, financial institutions, and public utilities, which do not belong to regular corporate tax types, are also allowed to apply for this credit.

Origin: M.G.L. c. 63, § 38N

Estimate: $24.0

2.606 Credit for Employing Former Full-Employment Program Participants

Employers who continue to employ former participants of the §110(1) full employment program in non-subsidized positions are eligible to receive a tax credit equal to $100 per month for each month of non-subsidized employment, up to a maximum of $1,200 per employee, per year. For further discussion, see 830 CMR 118.1.

Origin: St. 1995, c. 5, § 110(m)

Estimate: Not Active

2.607 Harbor Maintenance Tax Credit

Corporations are allowed to take a credit against the corporate excise for certain harbor maintenance taxes paid to the U.S. Customs Service pursuant to IRC sec. 4461. A corporation is eligible for the credit if the tax paid is attributable to the shipment of break-bulk or containerized cargo by sea and ocean-going vessels through a Massachusetts harbor facility. The credit is not subject to the 50% limitation; however, it may not reduce the tax liability to less than the minimum excise of $456. The credit may be carried forward for up to 5 years, but is neither refundable nor transferable.

Origin: M.G.L. c. 63, § 38P

Estimate: $1.6

2.608 Brownfields Credit

Taxpayers are allowed to take a credit for amounts expended to rehabilitate contaminated property owned or leased for business purposes and located within an economically distressed area. The eligibility period for the Brownfields Credit has been lengthened. Recent legislation extends the Brownfields credit to nonprofit organizations, extends the time frame for eligibility for the credit, and permits the credit to be transferred, sold, or

assigned. Under prior law, net response and removal costs incurred by a taxpayer between August 1, 1998 and August 5, 2005, were eligible for the credit provided that the environmental response action before August 5, 2005. As a result of the recent legislation, the environmental response action commencement cut-off date is changed from August 5, 2005 to August 5, 2018, and the time for incurring eligible costs that qualify for the credit is extended to January 1, 2019. See TIR 13-15 for more information.

The credit may be carried forward for up to 5 years. The amount of the credit varies according to the extent of the environmental remedy. If the taxpayer's permanent solution or remedy operation status includes an activity and use limitation, then the amount of the credit is 25% of the net response and removal costs incurred by the taxpayer. However, if there is no activity and use limitation, then the amount of the credit is 50% of the net response and removal costs. Insurance companies, financial institutions, and public utilities, which do not belong to regular corporate tax types, are also allowed to apply for this credit

Origin: M.G.L. c. 63, § 38Q

Estimate: $41.0

2.609 Low Income Housing Credit

The Low-Income Housing Credit is administered through the Massachusetts Department of Housing and Community Development (DHCD). The Low Income Housing Credit is available to taxpayers for the construction or development of low income housing. The amount of credit that a taxpayer may claim for a qualified Massachusetts project is allocated by the DHCD and is based on a total pool of money awarded to the Commonwealth. The LIHC is not subject to the 50% limitation rule for corporate taxpayers. If the taxpayer disposes of the property generating the LIHC, a portion of the credit may be subject to recapture.

Under prior law, the Massachusetts low-income housing tax credits were available only to taxpayers who had been allocated federal low-income housing tax credits. Effective August 1, 2010, the Act allows the Department of Housing and Community Development to grant state low-income housing credits (within the annual cap) to otherwise eligible projects that do not receive a federal low-income housing credit. Note that the annual cap temporarily increases from $50 million per year to $100 million per year for tax years 2013 and 2014, but will return to $50 million per year from 2015.

The credit may be carried forward for up to 5 years and may be transferred or sold to another taxpayer, but it is not refundable. Insurance companies, financial institutions, and public utilities, which do not belong to regular corporate tax types, are also allowed to apply for this credit.

Origin: M.G.L. c. 63, § 31H

Estimate: $73.5

2.610 Historic Buildings Rehabilitation Credit

To claim this credit, a historic rehabilitation project must be complete and have been certified by the Massachusetts Historical Commission, which determines the amount of qualifying expenditures. Filers may claim up to 20% of their qualified rehabilitation expenditures.

Unused portions of the credit may be carried forward for up to 5 years and transferred or sold to another taxpayer, but are not refundable. The Historic Rehabilitation Credit (HRC) is not subject to the 50% limitation rule for corporate taxpayers. If the taxpayer disposes of the property generating the HRC, a portion of the credit may be subject to recapture.

The expenditure for this item (combined with the Historic Rehabilitation Credit for personal income tax filers, item 1.610) was originally capped at $15 million per year, with a start date for the credit of January 1, 2005 and an end date of December 31, 2009. Chapter 123 of the Acts of 2006 extended the availability of the credit for an additional 2 years, to December 31, 2011. Again, Chapter 131 of the Acts of 2010 extended the availability of the credit for an additional 6 years to December 31, 2017, with an annual cap of $50 million.

Insurance companies, financial institutions, and public utilities, which do not belong to regular corporate tax types, are also allowed to apply for this credit.

For further discussion, see TIR 10-11.

Origin: M.G.L. c. 63, § 38R

Estimate: $40.8

2.614 Film (or Motion Picture) Credit

For taxable years beginning on or after January 1, 2006 and before January 1, 2023, Massachusetts allows two credits for motion picture production companies who meet certain qualification requirements. Production companies who incur at least $50,000 of production costs in Massachusetts are eligible for income and corporate excise tax credits equal to 25% of the total Massachusetts payroll for the production, excluding salaries of $1 million and higher. In addition, production companies whose Massachusetts production expenses exceed 50% of the total production cost receive an income and corporate excise tax credit of 25% of the total Massachusetts production expense. Supporting documentation is available to the Department of Revenue upon request.

This tax credit is refundable at 90% of the approved credit amounts by the written election of the taxpayer or may be carried forward for up to 5 years. In addition, all or any portion of tax credits issued may be transferred, sold or assigned to other taxpayers with tax liabilities under chapter 62 (the individual income tax) or chapter 63 (the corporate or other business excise taxes). For applications submitted prior to January 1, 2007, film tax credits were capped at $7,000,000 for any one motion picture production has; for applications submitted on or after January 1, 2007, there is no cap. Also, the sunset date for the film incentives statute has been extended from January 1, 2013 to January 1, 2023. Insurance companies, financial institutions, and public utilities, which do not belong to regular corporate tax types, are also allowed to apply for this credit.

Origin: M.G.L. c. 63, § 38X

Estimate: $87.8

2.615 Medical Device User Fee Credit

The Medical Device Credit is equal to 100% of the user fees actually paid to the United States Food and Drug Administration (USFDA) by a medical device company during the taxable year for which the tax is due for pre-market submissions (e.g., applications,

supplements, or 510(k) submissions) to market new technologies or upgrades, changes, or enhancements to existing technologies, developed or manufactured in Massachusetts. The credit may be carried forward for up to 5 years. Also the credit may be transferred or sold to another taxpayer, but is not refundable. Insurance companies, financial institutions, and public utilities, which do not belong to regular corporate tax types, are also allowed to apply for this credit.

Origin: M.G.L. c. 63, § 31L

Estimate: $0.5

2.616 Devens Refundable Tax Credit

Effective July 21, 2006, the Economic Opportunity Area credit is made refundable for certain projects. Notwithstanding subsections (b) to (d), inclusive, of section 38N of chapter 63 of the General Laws, in the event that a credit allowed under said section 38N of said chapter 63 exceeds the tax otherwise due under said chapter 63, the balance of that credit shall be refundable to the taxpayer in the taxable year in which qualified property giving rise to that credit is placed in service. This applies to credits for projects in the biotechnology industry, certified on or after June 1, 2006 and before June 1, 2008 by taxpayers who committed to investment of not less than $650 Million over a period of 8 years and the creation of not fewer than 550 new jobs at the project site. "Project" means the design, planning, permitting, site preparation, construction, development, and operation of infrastructure and other improvements, including demolition of existing structures and design and construction of necessary replacement structures on adjacent or proximate land, and upgrades to the existing electric and gas utility systems serving the Devens Regional Enterprise Zone, as established by chapter 498 of the acts of 1993, to support the operation of a large scale biologics pharmaceutical manufacturing facility, or reasonably required to facilitate complete development, construction, and operation of such a facility. (See item 2.605)

Origin: M.G.L. c. 63, § 38N, St. 2006, c. 173, § 3

Estimate: N.A.

2.617 Life Sciences Tax Incentive Program

On June 16, 2008, "An Act Providing for the Investment in and Expansion of the Life Sciences Industry in the Commonwealth" was passed. The Act established the Life Sciences Tax Incentive Program which initially included, among other things, the following credits: the life sciences research credit, the life sciences refundable research credit, the life sciences refundable investment tax credit, and the life sciences FDA user fees credit; effective from January 1, 2009 through December 31, 2018. Effective January 1, 2011, the life sciences refundable jobs credit was added to this program. Since the tax expenditures under this line item will be subject to approval and their composition will differ from year-to-year, it is not known what proportion will be in the form of corporate tax credits as opposed to income tax credits. However, because the Department of Revenue believes that the largest portion of the tax expenditures described in this line item will be in the form of corporate tax credits, it has placed it in this section of the tax expenditure budget. Except for the life sciences research credit, the other incentives are refundable up to 90%, Insurance companies, financial institutions, and public utilities, which do not belong to regular corporate tax types, are also allowed to apply for this credit.

Origin: M.G.L. c. 62, §§ 6(m), (n), and (r) and c.63, §§38M (j), 38U, 38W and 38CC

Estimate: $24.5

2.618 Dairy Farmers Credit

The Massachusetts dairy farmer tax credit was established to offset the cyclical downturns in milk prices paid to dairy farmers and is based on the U.S. Federal Milk Marketing Order for the applicable market, such that when the U.S. Federal Milk Marketing Order price drops below a trigger price anytime during the taxable year the taxpayer will be entitled to the tax credit. The total cumulative value of the credits authorized pursuant to this section combined with section 6(o) of chapter 62 of the General Laws shall not exceed $4,000,000 annually.
A taxpayer who holds a certificate of registration as a dairy farmer pursuant to M.G.L. Ch. 94, sec. 16A is allowed to take a refundable tax credit based on the amount of milk produced and sold. These credits may not be sold or transferred to another taxpayer, but are refundable at 100% of face value. Insurance companies, financial institutions, and public utilities, which do not belong to regular corporate tax types, are also allowed to apply for this credit.

Origin: M.G.L. c. 63, § 38Z

Estimate: $0.5

2.619 Conservation Land Credit

A tax credit is allowed for qualified donations of certified land to a public or private conservation agency. The credit is equal to 50% of the fair market value of the qualified donation. The amount of the credit that may be claimed by a taxpayer for each qualified donation cannot exceed $50,000. Approval of the donation is required from the Secretary of the Office of Energy & Environment Affairs. The credits may not be sold or transferred to another taxpayer, but are refundable. The total credits that may be approved are capped at $2.0 million annually for the combined amount from personal income tax filers, chapter 63 taxpayers.

Insurance companies, financial institutions, and public utilities, which do not belong to regular corporate tax types, are also allowed to apply for this credit.

Origin: M.G.L. c. 63, § 38AA

Estimate: $0.0

2.620 Employer Wellness Program Tax Credit

The 2012 Health Care Act established an Employer Wellness Program Tax Credit that is effective for tax years beginning on or after January 1, 2013 and is set to expire on December 31, 2017. The Employer Wellness Program Tax Credit was created to provide incentives for business to recognize the benefits of wellness programs with the goal of providing smaller businesses with an expanded opportunity to implement these programs. The credit is available to both chapter 62 and chapter 63 taxpayers (personal income taxpayers and corporate & business excise taxpayers).
The Department of Public Health(DPH) will administer the credit program by: 1) determining standards for an Employer Wellness Program that will qualify for the credit; 2) approving a dollar amount of credit for a qualifying taxpayer and issue a certificate to be filed with the appropriate tax return; 3) by developing regulations and procedures with the

Department of Revenue to implement the credit program. A business will apply to the DPH describing the proposed wellness program to be implemented by the business and providing an estimated budget and applicable taxpayer identification number.
The credit is set at 25 percent of the costs associated with implementing a "certified wellness program." The maximum amount of Employer Wellness Program Credits available to a taxpayer is $10,000 in any tax year. The total amount of Employer Wellness Program Credits authorized by the DPH is subject to a $15,000,000 annual cap starting calendar year 2013. The Employer Wellness Program Tax Credit is non-refundable and non-transferrable. However, the portion of the Employer Wellness Program Tax Credit that exceeds the tax for the taxable year may be carried forward and applied against such taxpayer's tax liability in any of the succeeding 5 taxable years. DPH has promulgated a regulation, 105 CMR 216.000, entitled Massachusetts Wellness Tax Credit Incentive, which sets forth criteria for authorizing and certifying the credit.

Origin: St. 2012, c. 224, §§ 41, 41A, 56, 56A, 238, 239, 297, and 298. M.G.L. c. 62, § 6N; M.G.L. c. 63, § 38FF.

Estimate: $9.4

2.621 Community Investment Tax Credit

The 2012 Jobs Act provides a Community Investment Tax Credit that is effective January 1, 2014 and is set to expire on December 31, 2019. It was created to enable local residents and stakeholders to work with and through community development corporations to partner with nonprofit, public and private entities to improve economic opportunities for low and moderate income households and other residents in urban, rural and suburban communities across the commonwealth. The credit is available to both chapter 62 and chapter 63 taxpayers (personal income taxpayers and corporate & business excise taxpayers).
The Department of Housing and Community Development will administer the credit program by: 1) issuing a certification to a taxpayer after the taxpayer makes a qualified investment; 2) authorizing a dollar amount of credit for a qualified investment; 3) developing regulations and procedures with the Department of Revenue to implement the Community Investment Credit.
The certification will be acceptable as proof that the expenditures related to such investment constitute qualified investments for purposes of the community investment credit. The Community Investment Credit is set at 50 percent of the total qualified investments made by a taxpayer in a "community partner," i.e., a "community development corporation" or a "community support organization," selected by the Department of Housing and Community Development through a competitive process. A qualified investment must be in the form of a cash contribution of at least $1,000. A taxpayer may invest in more than one community partner, but may not claim more than $1,000,000 of credits in any single taxable year. A taxpayer must claim the credit in the taxable year in which a qualified investment is made. The total amount of Community Investment Credits is subject to a $3,000,000 cap in 2014, and an annual cap of $6,000,000 in 2015 to 2019, inclusive. This credit is non-refundable, but it is transferrable and it could be carried over up to five years.

Origin: St. 2012, c. 238, §§ 29, 30, 35, 36; M.G.L. c. 62, § 6M; M.G.L. c. 63, § 38EE

Estimate: $2.3

2.700 ENTITY EXEMPT FROM TAXATION

2.701 Exemption of Credit Union Income

Credit unions, which are in effect mutual business organizations, are considered tax-exempt organizations for federal income tax purposes and therefore are generally exempt from the corporate excise, except are taxable on unrelated business income.

Comment: The estimate applies to only state-chartered credit unions.

The estimate applies to only state-chartered credit unions.

Origin: IRC, § 501(c)(14)(A), M.G.L. c. 63, § 30

Estimate: $12.2

2.702 Tax-Exempt Organizations

Corporations considered to be tax-exempt under section 501 of the Internal Revenue Code (such as religious, scientific and educational organizations) are exempt from tax under the corporate excise. The non-taxation of their net income and property creates a tax expenditure.

Origin: IRC, § 501, M.G.L. c. 63, § 30

Estimate: N.A.

2.703 Exemption for Regulated Investment Companies

Regulated Investment Companies are exempt from the corporate excise. This item constitutes a tax expenditure in Massachusetts, though it is not considered a tax expenditure at the federal level.

Origin: M.G.L. c. 63, § 68C(8)

Estimate: N.A.

KEY	**ORIGIN**	
	IRC	Federal Internal Revenue Code (26 U.S.C.)
	M.G.L.	Massachusetts General Laws
	U.S.C	United States Code
	ESTIMATES	All estimates are in $ millions.

Massachusetts imposes a sales and use tax on retail sales. In addition to the sales and use tax, there are several separate excises, each limited to a particular type of commodity. These special excises have not been included in this tax expenditure budget.

The Massachusetts sales and use tax, first imposed in 1966, was levied at a rate of 5%. Effective on and after August 1, 2009, the rate was changed from 5% to 6.25%. The sales tax applies to sales made within the state, and the use tax to property and services purchased outside of Massachusetts but intended for use within the state.

Revenue from the sales and use tax represented 23.5% of total Department of Revenue tax collections for Fiscal Year 2013, and was the second largest source of tax revenue after the income tax.

Sales and Use Tax: Basic Structure

Tax Base: For the purposes of this tax expenditure budget, we have chosen not to make any assumptions about the base of the Massachusetts sales and use tax. Some people take a narrow view of what a retail sale is, limiting the term to sales to final consumers, i.e., individuals. Others would include sales to businesses, especially in instances where the purchase will not become an ingredient or component in a product to be sold. In an effort to acknowledge both theories, we will simply list the various exemptions under the sales tax. Some or many of these exemptions could be considered to be properly excluded from the tax base depending upon one's point of view.

Taxable Unit: The sales and use tax is levied on the property or service to be sold or used.

Rate Structure: The sales and use tax rate is 6.25% of the price.

Taxable Period: Except for sales of motor vehicles, in which the tax is imposed and paid by the purchaser to the Registry of Motor Vehicles, the tax is imposed at the time of sale and remitted at specified intervals by the vendor. The use tax is paid directly to the Department of Revenue by the user of the item, and may be paid annually or more often (typically monthly).

Interstate and International Aspects: Massachusetts applies the destination principle to international and interstate sales. Accordingly, exports are exempt and imports are taxable under the sales and use tax. Statutory exemptions for exports of property and for services used outside of the Commonwealth are therefore not listed as tax expenditures.

Computation of Massachusetts Sales and Use Tax by Vendor*

Gross Receipts
From Taxable Sales

Apply 6.25% Tax

Sales Tax

* A purchaser is also responsible for paying use tax directly to the Commonwealth on the sales price of taxable property or services purchased out-of-state and stored, used, or otherwise consumed in the Commonwealth, provided that a sales and use tax of 6.25% or more has not been paid separately to another state.

Types of Tax Expenditures under the Sales Tax

In the case of the sales tax, all tax expenditures are of a single type. They all result from the exclusion of certain transactions from the taxable base. The exclusion can be based on any of a number of characteristics of the transaction - who the buyer is, who the seller is, what the product or service is, what the product or service will be used for, etc. - but structurally all such tax expenditures operate in the same way. Hence, we have omitted the designation of tax expenditure types from the descriptions in this section.

3.000 EXEMPT ENTITIES

3.001 Exemption for Sales to the Federal Government

Sales to the federal government are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(d)

Estimate: N.A.

3.002 Exemption for Sales to the Commonwealth

Sales to the Commonwealth, its agencies and political subdivisions are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(d)

Estimate: N.A.

3.003 Exemption for Sales to Tax-Exempt Organizations

Non-profit organizations are exempt from sales tax on purchases of goods and services to be used in carrying out their tax-exempt purposes.
Comment: This estimate excludes sales of building materials and supplies used in construction contracts, which are covered under item 3.412.

This estimate excludes sales of building materials and supplies used in construction contracts, which are covered under item 3.412.

Origin: M.G.L. c. 64H, § 6(e) and (x)

Estimate: $450.4

3.004 Exemption for Sales of Tangible Personal Property to Motion Picture Production Companies

Sales of tangible personal property to a qualifying motion picture production company or to an accredited film school student for the production expenses related to a school film project are exempt from the sales tax.

Origin: M.G.L. c. 64H, § 6(ww)

Estimate: $0.1

3.005 Exemption for Sales of Certain Tangible Personal Property Purchased for a Certified Life Sciences Company

Sales of tangible personal property purchased for a certified life sciences company, to the extent authorized pursuant to the life sciences tax incentive program, for use in connection with the construction, alteration, remodeling, repair or remediation of research, development or manufacturing facilities and utility support systems, are exempt from sales

tax.

Origin: M.G.L. c. 64H, § 6(xx)

Estimate: $0.2

3.100 EXEMPT PRODUCTS/SERVICES

3.101 Exemption for Food

Food for human consumption is exempt from sales tax, including food purchased with federal food stamps. The exemption does not cover meals served in restaurants and similar establishments. Meals are taxed under the sales tax at a rate of 6.25%.

Origin: M.G.L. c. 64H, § 6(h) and (kk)

Estimate: $700.7

3.102 Exemption for Certain Food and Beverages Sold in Restaurants

Although generally food and beverages sold in restaurants are taxed, there are certain exceptions. These are: a) food sold by weight, measure, count, or in unopened original containers or packages (for example, milk, meat, bread); b) beverages in unopened original containers which have a capacity of at least 26 fluid ounces; and c) bakery products sold in units of six or more.

Origin: M.G.L. c. 64H, § 6(h)

Estimate: N.A.

3.103 Exemption for Clothing

Sales of clothing or footwear up to $175 per item are exempt from sales tax. The exemption does not include special clothing or footwear designed for athletic or protective uses and not normally worn except for these uses.

Origin: M.G.L. c. 64H, § 6(k)

Estimate: $271.2

3.104 Exemption for Medical and Dental Supplies and Devices

Medical and dental supplies and devices, such as prescription drugs, oxygen, blood, artificial limbs and eyeglasses, are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(l) and (z)

Estimate: $485.7

3.105 Exemption for Water

Sales and service of water are exempt from sales tax.

Comment: This estimate excludes sales of bottled water, which are included under item 3.101.

This estimate excludes sales of bottled water, which are included under item 3.101.

Origin: M.G.L. c. 64H, § 6(i)

Estimate: $54.5

3.106 Exemption for Newspapers and Magazines

Newspapers and magazines are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(m)

Estimate: $35.7

3.107 Exemption for the American Flag

The American flag is exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(w)

Estimate: N.A.

3.108 Exemption for Certain Precious Metals

Sales valued at $1,000 or more of the following precious metals are exempt from the sales tax: rare coins of numismatic value; gold or silver bullion or coins; and gold or silver tender of any nation which is traded and sold according to its value as precious metal. Fabricated precious metals that have been processed or manufactured for industrial, professional, or artistic use do not qualify for the exemption.

Origin: M.G.L. c. 64H, § 6(ll)

Estimate: N.A.

3.109 Exemption for Cement Mixers

Concrete mixing units mounted on the back of trucks are exempt from sales tax. Spare parts for such units are also exempt. The truck chassis is subject to sales tax.

Origin: M.G.L. c. 64H, § 6(y)

Estimate: N.A.

3.112 Exemption for Aircraft & Aircraft Parts

Airplanes, helicopters, balloons and other aircraft are exempt from sales tax. Also exempt are parts used exclusively for the repair of aircraft.

Origin: M.G.L. c. 64H, § 6(uu) and (vv)

Estimate: $14.6

3.113 Exemption for Breast Pumps

Physician-prescribed, medically necessary breast pumps are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(l)

Estimate: Included in 3.104

3.200 EXEMPT, TAXED UNDER ANOTHER EXCISE

3.201 Exemption for Alcoholic Beverages

Alcoholic beverages, except those sold as part of a meal, were exempt from sales tax through July 31, 2009. Effective August 1, 2009, this exemption was repealed. However, as the result of a referendum question on the November 2, 2010 ballot, this exemption was reinstated, effective for sales on or after January 1, 2011. Alcoholic beverages are also subject to an excise tax determined by volume.
Comment: Revenues collected under the alcoholic beverages excise were $76.1 million in Fiscal Year 2012 and $76.3 million in Fiscal Year 2013.

Revenues collected under the alcoholic beverages excise were $76.1 million in Fiscal Year 2012 and $76.3 million in Fiscal Year 2013.

Origin: M.G.L. c. 64H § 6(g)

Estimate: $116.8

3.202 Exemption for Motor Fuels

Motor fuels are exempt from sales tax. They are subject to an excise at a rate higher than 6.25% of the retail price. The estimate represents revenues that would be collected under the sales tax if motor fuels were taxed at 6.25% of the retail price. Effective July 31, 2013, the excise on gasoline and special fuels was increased from 21 cents per gallon to 24 cents per gallon.
Comment: Revenues collected under the motor fuels excise were $662.0 million in Fiscal Year 2012 and $651.6 million in Fiscal Year 2013.

Revenues collected under the motor fuels excise were $662.0 million in Fiscal Year 2012 and $651.6 million in Fiscal Year 2013.

Origin: M.G.L. c. 64H, § 6(g)

Estimate: $723.7

3.203 Exemption for Hotel/Motel Rooms

Rental charges for real property are exempt from sales tax. However, rentals of rooms in hotels, motels or lodging houses are subject to a state excise at a rate of 5.7% of the rental price, and, at a municipality's option, to a local excise of up to 6% of the rental price (6.5% in the city of Boston). A Convention Center financing fee of 2.75% is also included in certain areas.

Comment: Revenues collected under the budgeted state room excise were $110.4 million in Fiscal Year 2011 and $121.6 million in Fiscal Year 2012.

Revenues collected under the budgeted state room excise were $110.4 million in Fiscal Year 2011 and $121.6 million in Fiscal Year 2012.

Origin: General exclusion of real property transactions

Estimate: $0.0

3.300 EXEMPT COMPONENT OF A PRODUCT OR CONSUMED IN PRODUCTION

3.301 Exemption for Items Used in Making Clothing

Sales of materials used in making clothes, such as thread and fabric, are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(v)

Estimate: $0.0

3.302 Exemption for Materials, Tools, Fuels and Machinery Used in Manufacturing

Materials, tools, fuels and machinery, including spare parts, used in manufacturing are exempt from sales tax if they become components of a product to be sold or are consumed or directly used in the manufacturing process.

Origin: M.G.L. c. 64H, § 6(r) and (s)

Estimate: $621.2

3.303 Exemption for Materials, Tools, Fuels and Machinery Used in Research and Development

Materials, tools, fuels and machinery, including spare parts, used in research and development by certified manufacturing or research and development corporations are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(r) and (s)

Estimate: $72.6

3.304 Exemption for Materials, Tools, Fuels, and Machinery Used in Furnishing Power

Materials, tools, fuels, and machinery, including spare parts, used in furnishing gas, water, steam, or electricity to consumers through mains, lines or pipes are exempt from sales tax if they are consumed or directly used in furnishing the power.

Comment: Estimate excludes costs associated with the natural gas industry due to a lack of reliable data.

Estimate excludes costs associated with the natural gas industry due to a lack of reliable data.

Origin: M.G.L. c. 64H, § 6(r) and (s)

Estimate: $79.7

3.306 Exemption for Materials, Tools, Fuels, and Machinery Used in Newspaper Printing

Materials, tools, fuels, and machinery, including spare parts, used in newspaper printing are exempt from sales tax if they become components of a product to be sold or are consumed or directly used in newspaper publishing.

Origin: M.G.L. c. 64H, § 6(r) and (s)

Estimate: $65.4

3.308 Exemption for Materials, Tools, Fuels, and Machinery Used in Agricultural Production

Materials, tools, fuels, and machinery, including spare parts, used in agricultural production are exempt from sales tax if they become components of products to be sold or are consumed or directly used in agricultural production. The exemption includes the same items when used for the production of livestock, poultry and animals in research. Also included are seeds and plants used to grow food for human consumption outside the agricultural industry (e.g., by home gardeners).

Origin: M.G.L. c. 64H, § 6(r), (s) and (p)

Estimate: $15.1

3.309 Exemption for Vessels, Materials, Tools, Fuels, and Machinery Used in Commercial Fishing

Materials, tools, fuels, and machinery, including spare parts, used in commercial fishing are exempt from sales tax if they become components of a product to be sold or are consumed or directly used in commercial fishing.

Origin: M.G.L. c. 64H, § 6(r), (s) and (o)

Estimate: $14.4

3.310 Exemption for Materials, Tools, Fuels and Machinery Used in Commercial Radio and TV Broadcasting

Materials, tools, fuels and machinery, including spare parts, used in commercial radio and TV broadcasting are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(r) and (s)

Estimate: N.A.

3.400 EXEMPTIONS FOR SPECIFIED USES OF PRODUCTS/SERVICES

3.401 Exemption for Electricity

Residential electricity, electricity purchased by businesses with five or fewer employees, and electricity purchased for qualified industrial use is exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(i) and (qq)

Estimate: $325.6

3.402 Exemption for Fuel Used for Heating Purposes

Residential heating fuel, heating fuel purchased by businesses with five or fewer employees, and heating fuel purchased for qualified industrial use is exempt from sales tax.
Comment: This estimate is based on purchases of heating oil only; natural gas is included in item 3.403.

This estimate is based on purchases of heating oil only; natural gas is included in item 3.403.

Origin: M.G.L. c. 64H, § 6(j) and (qq)

Estimate: $83.0

3.403 Exemption for Piped and Bottled Gas

Residential gas, gas purchased by businesses with five or fewer employees, and gas purchased for qualified industrial use is exempt from sales tax.
Comment: Estimate is for piped gas only.

Estimate is for piped gas only.

Origin: M.G.L. c. 64H, § 6(i) and (qq)

Estimate: $145.8

3.404 Exemption for Steam

Residential steam, steam purchased by businesses with five or fewer employees, and steam purchased for qualified industrial use are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(i) and (qq)

Estimate: $14.4

3.405 Exemption for Certain Energy Conservation Equipment

Equipment for a solar, wind or heat pump system used as a primary or auxiliary energy source in a principal residence is exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(dd)

Estimate: N.A.

3.406 Exemption for Funeral Items

Coffins, caskets, and other funeral items are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(n)

Estimate: $13.1

3.407 Exemption for a Motor Vehicle for a Paraplegic

A motor vehicle owned and registered for the personal use of a paraplegic is exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(u)

Estimate: $1.3

3.408 Exemption for Textbooks

Textbooks and other books required for instruction in educational institutions are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(m)

Estimate: $49.8

3.409 Exemption for Books Used for Religious Worship

Bibles, prayer books and other books used for religious worship are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(m)

Estimate: N.A.

3.410 Exemption for Containers

Most containers are exempt from sales tax. These include sales of empty returnable and non-returnable containers to be filled and resold, containers the contents of which are exempt from the sales tax, and returnable containers when sold with the contents or resold for refilling.

Origin: M.G.L. c. 64H, § 6(q)

Estimate: $170.0

3.411 Exemption for Certain Sales by Typographers, Compositors, Color Separators

Sales by typographers, compositors or color separators of composed type, film positives and negatives and reproduction proofs, or transfers of such items to a printer, publisher, or manufacturer of folding boxes for use in printing, are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(gg)

Estimate: N.A.

3.412 Exemption for Sales of Building Materials and Supplies to be Used in Connection with Certain Construction Contracts

Materials and supplies used in connection with construction contracts with the United

States and the Commonwealth of Massachusetts, or any of its subdivisions are tax exempt where the construction is for public purposes. Materials and supplies used in connection with construction contracts with a tax-exempt organization are tax exempt where the construction is to be used exclusively in carrying out the organization's charitable purpose. The exemption includes rentals of equipment as well.

Origin: M.G.L. c. 64H, § 6(f)

Estimate: $113.4

3.417 Exemption for Commuter Boats

Vessels, materials, tools, repair and spare parts used exclusively to provide scheduled commuter passenger service are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(pp)

Estimate: N.A.

3.418 Exemption for Fuels, Supplies and Repairs for Vessels Engaged in Interstate or Foreign Commerce

Fuels, supplies and repairs for vessels engaged in interstate or foreign commerce are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(o)

Estimate: $0.7

3.419 Exemption for Fuel Used in Operating Aircraft and Railroads

Fuel used in operating aircraft and railroads is exempt from sales tax.
Comment: At a community's option, kero-jet fuel may be subject to a local tax at 5% of average price or $0.05 per gallon, whichever is higher.

At a community's option, kero-jet fuel may be subject to a local tax at 5% of average price or $0.05 per gallon, whichever is higher.

Origin: M.G.L. c. 64H, § 6(j)

Estimate: $55.7

3.420 Exemption for Sales of Certain New or Used Buses

New and used buses that provide scheduled intra-city local service and are used by common carriers certified by the Department of Telecommunications and Energy are exempt from sales tax. The exemption includes replacement parts, materials and tools used to maintain or repair these buses.

Origin: M.G.L. c. 64H, § 6(aa)

Estimate: N.A.

3.421 Exemption for Films

Motion picture films for commercial exhibition are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(m)

Estimate: N.A.

3.600 MISCELLANEOUS EXEMPTIONS

3.601 Exemption for Casual or Isolated Sales

Casual or isolated sales (sales by private parties) are exempt from sales tax, except casual sales of motor vehicles, trailers, and boats. Sales of these listed items are exempt only when they are between family members.

Origin: M.G.L. c. 64H, § 6(c) and M.G.L. c. 64I, § 7(b)

Estimate: $0.0

3.602 Exemption for Vending Machine Sales

Vending machine sales of ten cents or less are exempt from sales tax. In addition, sales through vending machines, which exclusively sell snacks and candy with a sales price of less than one dollar, are exempt from the sales tax on meals.

Origin: M.G.L. c. 64H, § 6(h) and (t)

Estimate: N.A.

3.603 Exemption for Certain Meals

Meals prepared by churches and hospitals, meals provided to organizations for the elderly, and meals provided by educational institutions are exempt from sales tax.

Comment: Estimate is for meals served in schools only.

Estimate is for meals served in schools only.

Origin: M.G.L. c. 64H, § 6(cc)

Estimate: $11.9

3.604 Exemption for Certain Bed and Breakfast Establishments from Sales Tax on Meals and Room Occupancy Excise

Owner-occupied one-, two-, and three-bedroom bed and breakfast establishments are exempt from both the sales tax on meals and the room occupancy excise.

Origin: M.G.L. c. 64G, § 1, 2, 3, 3A and 6, and M.G.L. c. 64H, § 6(h)

Estimate: N.A.

3.605 Exemption for Certain Summer Camps from Sales Tax on Meals and Room Occupancy

Excise

An exemption from both the sales tax on meals and the room occupancy excise is provided for summer camps for children age 18 and under, or for summer camps for developmentally disabled individuals. Camps that satisfy the above criteria but offer their facilities during the off-season to individuals 60 years of age or over for 30 days or less in any calendar year will not lose their exemption.
Comment: Estimate is for meals only.

Estimate is for meals only.

Origin: M.G.L. c. 64G, § 2 and M.G.L. c. 64H, § 6(cc)

Estimate: $1.2

3.606 Exemption for Trade-in Allowances for Motor Vehicles and Trailers

In most cases, motor vehicles and trailers bought in a trade-in transaction are only subject to sales tax on the excess of the purchase price over the amount credited for the trade-in.

Origin: M.G.L c. 64H, § 26, c. 64I, § 27

Estimate: $114.9

3.607 Exemption for Publications of Tax-Exempt Organizations

The publications of tax-exempt organizations are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(m)

Estimate: $15.0

3.608 Exemption for Gifts of Scientific Equipment

Gifts of scientific equipment or apparatus by manufacturers to non-profit educational institutions or to the Massachusetts Technology Park Corporation are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(jj)

Estimate: N.A.

3.609 Exemption for Vessels or Barges of 50 Tons or Over

Vessels or barges weighing 50 tons or more are exempt from sales tax when constructed in-state and sold by the builder.

Origin: M.G.L. c. 64H, § 6(o)

Estimate: N.A.

3.610 Exemption for Rental Charges for Refuse Containers

Rental charges in connection with service contracts by and between waste service firms

and customers for refuse containers or bins are exempt from sales tax when the containers are placed on the customer's premises by the waste service firm.

Origin: M.G.L. c. 64H, § 6(ii)

Estimate: N.A.

3.611 Exemption for Honor Trays

Food items purchased from honor trays are exempt from sales and meals taxes, provided that no item on the honor tray is sold for $1 or more.
Comment: Honor trays are vending carts in workplaces from which snacks may be purchased on the honor system.

Honor trays are vending carts in workplaces from which snacks may be purchased on the honor system.

Origin: M.G.L. c. 64H, § 6(h)

Estimate: N.A.

KEY	**ORIGIN**	
	M.G.L.	Massachusetts General Laws
	ESTIMATES	All estimates are in $ millions.

Fiscal Year 2015 Tax Expenditure Budget – Appendix A
Recent Law Changes Affecting Tax Expenditures

The following tax expenditures have been revised or created due to recent law changes:

The Personal Income Tax:

Circuit Breaker Tax Credit Increased (TE item 1.609) A credit is allowed to an owner or tenant of residential property located in Massachusetts equal to the amount by which the real estate tax payment or 25% of the rent constituting real estate tax payment exceeds 10% of the taxpayer's total income, not to exceed $1,030. The amount of the credit is subject to limitations based on the taxpayer's total income and the assessed value of the real estate, which must not exceed $700,000. For tax year 2013, an eligible taxpayer's total income cannot exceed $55,000 in the case of a single filer who is not a head of household filer, $69,000 for a head of household filer, and $82,000 for joint filers. In order to qualify for the credit, a taxpayer must be age 65 or older and must occupy the property as his or her principal residence. See TIR 13-16 for more information.

Employer Wellness Program Tax Credit (TE item 1.616) Effective for tax years beginning on or after January 1, 2013, a Massachusetts business that employs 200 or fewer workers may qualify for a tax credit for up to 25% of the cost of implementing a "certified wellness program" for its employees. A taxpayer seeking to claim the credit must apply to the Department of Public Health (DPH) for certification of its wellness program. DPH will approve a dollar amount of credit for a qualifying taxpayer and issue a certificate to be provided in connection with filing a tax return in order to claim the credit. The amount of the credit that may be claimed by a taxpayer cannot exceed $10,000 in any tax year. DPH has promulgated a regulation, 105 CMR 216.000, entitled Massachusetts Wellness Tax Credit Incentive, which sets forth criteria for authorizing and certifying the credit. The credit is set to expire on December 31, 2017.

Current Code Provisions

As a general rule, Massachusetts will not adopt any federal tax law changes incorporated into the Internal Revenue Code ("Code") after January 1, 2005. However, certain specific provisions of the personal income tax automatically adopt the current Code. Provisions of the Code adopted on a current Code basis are (i) Roth IRAs, (ii) IRAs, (iii) the exclusion for gain on the sale of a principal residence, (iv) trade or business expenses, (v) travel expenses, (vi) meals and entertainment expenses, (vii) the maximum deferral amount of government employees' deferred compensation plans, (viii) the deduction for health insurance costs of self-employed, (ix) medical and dental expenses, (x) annuities, (xi) health savings accounts, and (xii) employer-provided health insurance coverage and amounts received by an employee under a health and accident plan. See TIRs 98-8, 02-11, 07-4, and 09-21 for further details on the Massachusetts personal income tax current Code provisions.

Earned Income Credit (TE item (1.605) For federal income tax purposes, the American Taxpayer Relief Act (P.L. 112-240) makes permanent or extends through 2017 enhancements to the earned income tax credit. The Massachusetts earned income tax credit equals 15% of the federal earned income tax credit received by the taxpayer for the taxable year. Therefore, Massachusetts allows 15% of the amount the taxpayer receives federally under IRC sec. 32.

Temporary Change to IRC Sec. 179 Expensing TE item 1.305) Under the American Taxpayer Relief Act of 2012 (P.L. 112-240), effective for tax years beginning in 2012 and 2013, the dollar limitation for an election under IRC sec. 179 to expense property in its initial year is $500,000, and the IRC sec. 179 overall investment phase-out threshold is $2,000,000. Massachusetts adopts these changes because IRC sec. 179 is a trade or business expense deduction; these deductions are adopted by Massachusetts on a current Code basis.

Parking, E-Z-Pass, and T-Pass Fringe Benefit — IRC sec. 132(f) (TE item 1.030) The American Taxpayer Relief Act (ATRA) of 2012 (P.L. 112-240) amended sec. 132(f) to increase the maximum monthly excludable amount for employer-provided commuter highway vehicle transportation and transit pass benefits to an amount equal to the maximum monthly excludable amount for qualified parking. The federal exclusion amounts for tax year 2013 are $245 per month for qualified parking, and $245 per month for transit pass and commuter highway vehicle transportation benefits. However, Massachusetts follows IRC sec. 132(f) as amended and in effect under the January 1, 2005 Code and does not adopt the increased exclusion allowed by ATRA. For tax year 2013, the Massachusetts monthly exclusion amounts are $245 for employer-provided parking and $125 for combined transit pass and commuter highway vehicle transportation benefits. See TIR 13-2. For 2014, federal and state amounts are: $250 for qualified parking and $130 for transit pass and commuter highway vehicle transportation benefits; see TIR 14-2.

Federal Deductions Not Allowed

Federal “Bonus” Depreciation — IRC sec. 168(k) For federal income tax purposes, under IRC sec. 168(k), bonus depreciation applies to eligible property acquired after December 31, 2007 and placed in service before January 1, 2014 (before January 1, 2015, for certain longer-lived and transportation assets). The bonus depreciation rate for property placed in service during this period is generally 50%. Under 2002 legislation, Massachusetts decoupled from bonus depreciation allowed under IRC sec. 168(k), as amended and in effect for the current year. Therefore, Massachusetts does not adopt this additional depreciation deduction. See TIRs 02-11 and 03-25 for further details.

The Corporate and Other Business Excise:

Updated corporate and business excise tax rate reduction schedule: The following tables have been created by referring to G.L. Ch. 63 Sections 32 D and 39, and Ch. 62 Section 4.

Corporations:

Tax Year	Non-income Measure Tax	Income Measure Tax		
		Rate on C Corps' income and S Corps' Qualified and Passive Income	S Corp. Rate (Gross Sales $6M-$9M)	S Corp. Rate (Gross Sales > $9M)
2009	0.26%	9.50%	2.80%	4.20%
2010	0.26%	8.75%	2.30%	3.45%
2011	0.26%	8.25%	1.97%	2.95%
2012	0.26%	8.00%	1.83%	2.75%
2013	0.26%	8.00%	1.83%	2.75%
2014	0.26%	8.00%	1.87%	2.80%
2015	0.26%	8.00%	1.87%	2.80%

S Corporations:	Rate is equal to:
Large S Corp (Gross Sales > $9M):	C Corp rate minus Part B individual income tax rate
Medium S Corp ($6M < Gross Sales < $9M)	2/3 of Large S Corp rate
Small S Corp (Gross Sales < $6M):	0%

Financial Institutions:

Tax Year	Non-income Measure Tax	Income Measure Tax		
		Rate on C Corps' income and S Corps' Qualified and Passive Income	S Corp. Rate (Gross Sales $6M-$9M)	S Corp. Rate (Gross Sales > $9M)
2009	No	10.50%	3.4667%	5.20%
2010		10.00%	3.13%	4.70%
2011		9.50%	2.80%	4.20%
2012		9.00%	2.50%	3.75%
2013		9.00%	2.50%	3.75%
2014		9.00%	2.53%	3.80%
2015		9.00%	2.53%	3.80%

Public Utilities:

Tax Year	Non-income Measure Tax	Income Measure Tax	Net Operating Loss Carryovers	Apportionment Rule
2011	No	6.50%	No	**Equally weighted** tangible, payroll, property factors
2012		6.50%		
2013		6.50%		

Prior to January 1, 2014, public utility corporations were subject to an excise tax of 6.5% on net income. Legislation enacted in 2013 repealed the separate excise tax for utility corporations, which are now subject to the corporate excise imposed on business corporations.

Security Corporations:

Tax Year	Non-income Measure Tax	Income Measure Tax		Net Operating Loss Carryovers	Apportionment Rule
		Class 1 Excise	Class 2 Excise		
2011	No	0.33%	1.32%	No	NA
2012		0.33%	1.32%		
2013		0.33%	1.32%		
2014		0.33%	1.32%		
2015		0.33%	1.32%		

Insurance Companies:

Tax Year	Non-income Measure Tax (tax on Tangible Property or Net worth)	Insurance Companies: Tax rates		Net Operating Loss Carryovers	Apportionment Rule
		Taxable Premiums	Gross Investment Income		
2011	No	2.28%	Applicable rate (*)	No	NA
2012		2.28%	Applicable rate (*)		
2013		2.28%	Applicable rate (*)		
2014		2.28%	Applicable rate (*)		
2015		2.28%	Applicable rate (*)		

(*) Property and casualty insurers may reduce their tax rate on gross investment income from the 1% tax rate if they contribute the required amount to the initiative over a five-year period. The reduced rate schedule is as follows: 0.8% for the first year on or after January 1, 1999, in which it makes the required contribution and 0.6% for the second year it makes the required contribution or 0.4% for the third year it makes the required contribution. The tax rate is 0.2% in the fourth year it makes the required contribution. No gross investment income tax shall be due for the tax years beginning on or after the fifth year in which said company contributes its full proportionate share. A Certificate of Contribution issued by the Property and Casualty Insurance Company Initiative must accompany the return if claiming the lower rate. A company that does not make the required contribution in any year will continue to be taxed at the rate for the last year in which it did make the required contribution.

Tax Year	Life Insurance Companies: Tax Rates		Net Operating Loss Carryovers	Apportionment Rule
	Taxable Life Premiums	Taxable Accident & Health Premiums		
2011	2.00%	2.00%	No	NA
2012	2.00%	2.00%		
2013	2.00%	2.00%		
2014	2.00%	2.00%		
2015	2.00%	2.00%		

The Sales and Use Tax:

In June 2009 legislation was enacted that amended c. 64H (sales tax) and c. 64I (use tax), changing the rate of tax for sales and use of tangible personal property and telecommunications services from 5% to 6.25%. *See* Stat. 2009, c. 27, §§ 53, 55-57, 59. In addition, the new legislation repealed the exemption for alcoholic beverages, including beer, wine, and liquor, sold at retail by amending G.L. c. 64H, § 6(g) to omit reference to c. 138. These changes were effective on and after August 1, 2009. See TIR 09-11 for further details.

As the result of a referendum question on the November 2, 2010 ballot, the law extending the Massachusetts sales and use tax to alcoholic beverages sold at package stores and liquor stores for off-premises consumption, which was enacted on August 1, 2009, has been repealed, effective for sales on or after January 1, 2011. See TIR 10-24 for further details.

Effective July 1, 2011, physician-prescribed, medically necessary breast pumps are exempt from sales and use tax. See St. 2011, c. 68, § 72.

In July 2012 legislation was enacted stating explicitly that “sales that do not involve tangible personal property shall not result in tax expenditures”. See St 2012, c.165, §112. Pursuant to this legislation, from fiscal year 2014 on, we remove some items from our tax expenditure estimates, which we regularly reported in prior years. But to facilitate comparison to tax expenditure estimates in prior years, these items (3.203, 3.422, 3.501, 3.502, 3.503 and 3.504) have been listed in appendix D.

On September 27, 2013, the Governor signed a bill that repealed the expansion of the sales tax on computer software and systems design services that had been enacted by the Legislature on July 24, 2013, retroactive to its effective date, July 31, 2013.

The estimates for tax expenditure items for sales and use tax reflect these tax law changes.

Fiscal Year 2015 Tax Expenditure Budget – Appendix B
Definitions

Amortization: Annual deduction allowed for the gradual exhaustion or obsolescence of intangible assets having a limited useful life which are used in the production of income, such as patents and copyrights; analogous to depreciation of tangible assets.

Capital Expenditure: An expenditure made in acquiring, adding to or bettering a fixed asset. For accounting purposes, capital expenditures are not charged against current revenue. They are added to capital account or "capitalized" and then may be depreciated, amortized, or recovered when a business is sold. This concept should be distinguished from an expense.

Credit: Amount by which a taxpayer is allowed to reduce a tax liability, as computed by applying the tax rates to the tax base, to be distinguished from a deduction from the tax base.

Deduction: Amount that a taxpayer is allowed to subtract from the gross tax base.

Depreciation: Annual deduction allowed for the gradual exhaustion or obsolescence of tangible property used in the production of income.

Exclusion: The legal elimination from the tax base of items recognized as falling within its definition. The federal term for what is sometimes called an exemption for Massachusetts. (See below.)

Exemption: The legal elimination from the tax base of items or transactions recognized as falling within its definition, or of taxable units that would normally be subject to tax.

Expense: A revenue expenditure or cost, which, for accounting purposes, is charged against current revenue. To be distinguished from a capital expenditure.

Gross income: The total of all items included in the concept of income that a taxpayer receives during the taxable period.

Net income: Amount remaining after subtracting exempt income and deductions from gross income.

Personal exemption: A specific amount or percentage of net income on which the tax rate is zero. To be distinguished from an exemption as defined above, which applies to a class of income or taxpayers. Sometimes called an "allowance".

Taxable income: Amount to which the tax rates are applied in computing tax liability, after subtracting personal exemptions from net income.

The following table shows tax expenditure estimates for the three major taxes from Fiscal Year 2010 to Fiscal Year 2012. In general, the revenue estimate for a tax expenditure tends to follow the anticipated growth of tax collections. However, year-to-year changes in estimates may vary for four other principal reasons: new data sources; refinements to the estimate methodology; changes to federal tax expenditure estimates which are used as the basis for many of the state tax expenditure estimates; and changes in tax laws.

Where possible, we have recalculated past estimates based on revised data, improved methodologies, and changes in statute.

Personal Income Tax (In Millions)

Tax Expenditure	Item Number	FY2011	FY2012	FY2013	FY2014	FY2015
EXCLUSIONS FROM GROSS INCOME						
Exclusions from Gross Income	1.000	3,194.0	3,299.6	3,561.1	3,786.7	3,961.5
Exemption of Premiums on Accident and Accidental Death Insurance1	1.001	22.1	23.3	23.8	24.2	25.2
Exemption of Premiums on Group-Term Life Insurance1	1.002	10.4	18.1	19.3	20.3	21.4
Exemption of Interest on Life Insurance Policy and Annuity Cash Value	1.003	200.7	206.7	211.2	215.5	219.9
Exemption of Employer Contributions for Medical Insurance Premiums and Medical Care1	1.004	711.1	759.1	846.3	908.8	962.3
Exemption of Annuity or Pension Payments to Fire and Police Personnel	1.005	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Distributions from Certain Contributory Pension and Annuity Plans2	1.006	288.7	293.9	301.3	312.9	323.5
Exemption of Railroad Retirement Benefits	1.007	3.8	4.1	4.2	4.5	4.7
Exemption of Public Assistance Benefits	1.008	197.6	194.7	190.4	195.3	200.3
Exemption of Social Security Benefits	1.009	741.4	773.2	813.2	846.1	880.3
Exemption of Workers' Compensation Benefits	1.010	6.0	6.0	6.1	6.3	6.5
Exemption for Dependent Care Expenses1	1.011	15.9	11.3	11.1	11.3	11.5
Exemption of Certain Foster Care Payments	1.012	3.2	3.2	3.2	3.1	3.1
Exemption of Payments Made to Coal Miners	1.013	Negligible	Negligible	Negligible	Negligible	Negligible
Exemption of Rental Value of Parsonages1	1.014	2.6	2.5	2.5	2.9	2.9
Exemption of Scholarships and Fellowships	1.015	17.5	18.8	19.3	20.6	21.0
Exemption of Certain Prizes and Awards	1.016	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Cost-Sharing Payments	1.017	Negligible	Negligible	Negligible	Negligible	Negligible
Exemption of Meals and Lodging Provided at Work1	1.018	7.2	9.7	10.9	12.1	13.2
Treatment of Business-Related Entertainment Expenses1	1.019	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Income from the Sale, Lease, or Transfer of Certain Patents	1.020	N.A.	N.A.	N.A.	N.A.	N.A.

Tax Expenditure	Item Number	FY2011	FY2012	FY2013	FY2014	FY2015
Exemption of Capital Gains on Home Sales	1.021	237.5	256.6	299.6	309.0	319.9
Nontaxation of Capital Gains at Death	1.022	538.9	536.0	606.9	686.4	731.7
Exemption of Interest from Massachusetts Obligations	1.023	68.6	58.7	57.7	70.0	69.8
Exemption of Benefits and Allowances to Armed Forces Personnel1	1.024	19.9	19.3	22.1	23.9	25.7
Exemption of Veterans' Pensions, Disability Compensation and G.I. Benefits	1.025	30.2	29.1	32.7	31.9	32.0
Exemption of Military Disability Pensions	1.026	0.6	0.5	0.5	0.5	0.5
Exemption of Compensation to Massachusetts-Based Nonresident Military Personnel	1.027	8.6	8.9	9.0	9.1	9.4
Exemption for Taxpayers Killed in Military Action or by Terrorist Activity	1.028	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Retirement Pay of the Uniformed Services	1.029	22.7	23.4	24.1	24.8	25.5
Parking, T-Pass and Vanpool Fringe Benefits	1.030	29.5	32.3	35.7	38.2	40.6
Health Savings Accounts	1.031	Included in 1.422	Included in 1.422	Included in 1.422	Included in 1.422	Included in 1.422
Employer-Provided Adoption Assistance	1.032	0.7	0.0	0.0	0.0	0.0
Employer-Provided Educational Assistance	1.033	8.6	10.1	10.0	9.1	10.6
Qualified Retirement Planning Services	1.034	N.A.	N.A.	N.A.	N.A.	N.A.
Department of Defense Homeowners Assistance Plan	1.035	N.A.	N.A.	N.A.	N.A.	N.A.
Survivor Annuities of Fallen Public Safety Officers	1.036	N.A.	N.A.	N.A.	N.A.	N.A.
Survivor Annuities of Fallen Astronauts	1.037	N.A.	N.A.	N.A.	N.A.	N.A.
Discharge of Indebtedness for Victims of Terrorism	1.038	N.A.	N.A.	N.A.	N.A.	N.A.
Discharge of Indebtedness for Health Care Professionals	1.039	Negligible	Negligible	Negligible	Negligible	Negligible
Archer Medical Savings Accounts	1.040	Included in 1.420	Included in 1.420	Included in 1.420	Included in 1.420	Included in 1.420
DEFERRALS OF GROSS INCOME						
Deferrals of Gross Income	1.100	985.6	953.8	987.1	1,043.1	1,141.3
Net Exemption of Employer Contributions and Earnings of Private Pension Plans2	1.101	715.2	700.9	691.8	735.0	809.1
Treatment of Incentive Stock Options	1.102	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Earnings on Stock Bonus Plans or Profit Sharing Trusts	1.103	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Earnings on IRA and Keogh Plans2	1.104	201.8	168.1	210.1	233.8	250.8
Deferral of Capital Gains on Home Sales	1.105	N.A.	N.A.	N.A.	N.A.	N.A.
Non-taxation of Capital Gains at the Time of Gift	1.106	68.6	84.9	85.2	74.3	81.4
DEDUCTIONS FROM GROSS INCOME						
Deductions from Gross Income	1.200	0.3	0.1	0.1	0.1	0.1
Capital Gains Deduction	1.201	N.A.	N.A.	N.A.	N.A.	N.A.
Deduction of Capital Losses Against Interest and Dividend Income	1.202	N.A.	N.A.	N.A.	N.A.	N.A.
Excess Natural Resource Depletion	1.203	0.3	0.0	0.0	0.0	0.0

Tax Expenditure	Item Number	FY2011	FY2012	FY2013	FY2014	FY2015
Allowance						
Abandoned Building Renovation Deduction	1.204	0.1	0.1	0.1	0.1	0.1
ACCELERATED DEDUCTIONS FROM GROSS INCOME						
Accelerated Deductions from Gross Income	1.300	98.1	93.6	92.2	91.6	91.0
Modified Accelerated Depreciation on Rental Housing	1.301	26.3	21.5	20.4	19.3	18.7
Modified Accelerated Depreciation on Buildings (other than Rental Housing)	1.303	6.2	6.2	6.1	6.1	6.1
Modified Accelerated Cost Recovery System (MACRS) for Equipment	1.304	53.0	53.3	53.1	53.1	53.1
Deduction for Excess First-Year Depreciation	1.305	11.1	11.1	11.1	11.1	11.1
Election to Deduct and Amortize Business Start-up Costs	1.306	0.2	0.2	0.2	0.5	0.4
Expensing Exploration and Development Costs	1.308	Negligible	Negligible	Negligible	Negligible	Negligible
Expensing Research and Experimental Expenditures in One Year	1.309	1.2	1.2	1.2	1.2	1.2
Five-Year Amortization of Pollution Control Facilities	1.310	N.A.	N.A.	N.A.	N.A.	N.A.
Seven-Year Amortization for Reforestation	1.311	N.A.	N.A.	N.A.	N.A.	N.A.
Expensing Certain Capital Outlays of Farmers	1.312	0.1	0.1	0.1	0.4	0.4
DEDUCTIONS FROM ADJUSTED GROSS INCOME						
Deductions from Adjusted Gross Income	1.400	792.2	793.0	810.1	828.8	849.3
Deduction for Employee Social Security and Railroad Retirement Payments	1.401	297.9	281.2	287.3	287.9	288.5
Deduction for Employee Contributions to Public Pension Plans2	1.402	Included in 1.401	Included in 1.401	Included in 1.401	Included in 1.401	Included in 1.401
Additional Exemption for the Elderly	1.403	25.8	26.6	27.5	28.2	28.8
Additional Exemption for the Blind	1.404	1.3	1.2	1.2	1.2	1.2
Dependents Exemption Where the Child Earns Income3	1.405	N.A.	N.A.	N.A.	N.A.	N.A.
Deduction for Dependents Under 12	1.406	135.7	135.7	135.0	134.7	134.4
Personal Exemption for Students Age 19 or Over	1.407	9.3	9.1	9.0	9.0	8.9
Deduction for Adoption Fees	1.408	0.5	0.4	0.4	0.4	0.4
Deduction for Business-Related Child Care Expenses	1.409	14.7	15.4	15.8	16.5	17.3
Exemption of Medical Expenses	1.410	84.2	86.5	87.2	89.4	92.4
Rent Deduction	1.411	114.9	117.9	119.8	121.7	123.7
Nontaxation of Charitable Purpose Income of Trustees, Executors or Administrators	1.412	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption of Interest on Savings in Massachusetts Banks	1.413	5.0	4.4	3.6	3.5	3.5
Tuition Deduction (Over 25% of Income)	1.414	27.4	29.6	35.7	40.0	44.7
Charitable Contributions Tax Deduction	1.415	N.A.	N.A.	N.A.	N.A.	N.A.
Deduction for Costs Involved in Unlawful Discrimination Suits	1.418	N.A.	N.A.	N.A.	N.A.	N.A.
Business Expenses of National Guard and Reserve Members	1.419	Negligible	Negligible	Negligible	Negligible	Negligible
Archer Medical Savings Accounts	1.420	Negligible	Negligible	Negligible	Negligible	Negligible

Tax Expenditure	Item Number	FY2011	FY2012	FY2013	FY2014	FY2015
Deduction for Clean-Fuel Vehicles and Certain Refueling Property	1.421	Negligible	Negligible	Negligible	Negligible	Negligible
Health Savings Accounts	1.422	7.3	9.1	10.7	12.3	13.3
Commuter Deduction	1.423	6.6	7.8	7.1	7.4	7.6
Self-Employed Health Insurance Deduction	1.424	40.0	42.3	45.0	47.9	51.0
Student Loan Interest Deduction (allowed Federally or by Massachusetts)	1.425	21.8	25.8	24.2	28.2	33.0
Expenses of Human Organ Transplant	1.426	N.A.	N.A.	0.5	0.5	0.5
PREFERENTIAL RATE OF TAXATION						
Preferential Rate of Taxation	1.500	0.0	0.0	0.0	0.1	0.7
Small Business Stock, Capital Gains Tax Rate	1.501	N.A.	N.A.	N.A.	0.1	0.7
CREDITS AGAINST TAX						
Credits Against Tax	1.600	210.5	221.3	230.0	245.3	251.6
Renewable Energy Source Credit	1.601	0.7	0.9	1.1	1.3	1.4
Credit for Removal of Lead Paint	1.602	2.3	2.4	2.9	2.9	3.0
EDIP/Economic Development Incentive Program Credit	1.603	2.0	2.8	3.0	3.0	3.0
Credit for Employing Former Full-Employment Program Participants	1.604	Expired	Expired	Expired	Not Active	Not Active
Earned Income Credit	1.605	118.2	123.5	127.7	130.2	132.9
Septic System Repair Credit	1.606	11.7	10.6	10.1	9.9	9.6
Low Income Housing Tax Credit	1.607	1.0	1.0	1.5	2.0	1.5
Brownfields Credit	1.608	3.8	4.2	3.4	3.8	4.2
Refundable State Tax Credit Against Property Taxes for Seniors ("Circuit Breaker")	1.609	63.9	67.5	67.5	69.7	72.0
Historic Buildings Rehabilitation Credit	1.610	5.0	4.1	5.7	5.9	6.1
Film (or Motion Picture) Credit	1.611	1.9	4.0	2.2	2.2	2.2
Home Energy Efficiency Credits	1.612	Expired	Expired	Expired	Expired	Expired
Medical Device User Fee Credit	1.613	Negligible	Negligible	Negligible	Negligible	Negligible
Dairy Farmers Credit	1.614	0.0	0.2	2.8	2.2	2.2
Conservation Land Credit	1.615	0.0	0.0	2.0	2.0	2.0
Employer Wellness Program Tax Credit	1.616	0.0	0.0	0.0	9.4	9.4
Community Investment Tax Credit	1.617	0.0	0.0	0.0	0.8	2.3

Fiscal Year 2015 Tax Expenditure Budget: Appendix C
Summary Table

Corporate Tax (In Millions)

Tax Expenditure	Item Number	FY2011	FY2012	FY2013	FY2014	FY2015
EXCLUSIONS FROM GROSS INCOME						
Exclusions from Gross Income	2.000	80.1	88.1	85.4	90.0	101.1
Small Business Corporations	2.001	80.1	88.1	85.4	90.0	101.1
Exemption of Income from the Sale, Lease or Transfer of Certain Patents	2.002	negligible	negligible	negligible	negligible	negligible
DEFERRALS OF GROSS INCOME						
Deferrals of Gross Income	2.100	0.4	0.4	0.4	0.4	0.4
Deferral of Tax on Certain Shipping Companies	2.101	0.4	0.4	0.4	0.4	0.4
DEDUCTIONS FROM GROSS INCOME						
Deductions from Gross Income	2.200	192.7	200.5	201.4	223.3	217.5
Charitable Contributions and Gifts Deduction	2.201	21.5	22.4	22.5	24.9	24.3
Net Operating Loss (NOL) Carry-Forward	2.203	170.1	177.1	177.9	197.3	192.3
Excess Natural Resource Depletion Allowance	2.204	1.1	1.1	1.0	1.0	0.9
Deduction for Certain Dividends of Cooperatives	2.205	N.A.	N.A.	N.A.	N.A.	N.A.
Economic opportunity areas; tax deduction for renovation of abandoned buildings	2.206	Negligible	Negligible	Negligible	Negligible	Negligible
ACCELERATED DEDUCTIONS FROM GROSS INCOME						
Accelerated Deductions from Gross Income	2.300	329.2	321.7	304.7	331.0	306.9
Modified Accelerated Cost Recovery System on Rental Housing	2.301	6.8	5.5	4.8	4.3	3.8
Expenditures to remove architectural and transportation barriers to the handicapped and elderly	2.303	0.8	0.4	0.3	0.4	0.3
Election to Deduct and Amortize Business Start-up Costs	2.304	0.9	0.7	0.6	0.7	0.6
Modified Accelerated Cost Recovery System for Equipment	2.305	237.4	227.6	211.4	224.0	199.5
Deduction for Excess First-Year Depreciation	2.306	7.6	5.4	3.3	3.3	2.9
Modified Accelerated Depreciation on Buildings (other than Rental Housing)	2.307	0.8	1.1	1.0	1.1	1.0
Expensing Research and Development Expenditures in One Year	2.308	73.2	79.4	81.6	95.7	97.4
Expensing Exploration and Development Costs	2.309	1.1	1.1	1.0	1.0	0.9
Five-Year Amortization of Pollution Control Facilities	2.311	N.A.	N.A.	N.A.	N.A.	N.A.
Expensing of Alternative Energy Units	2.312	0.3	0.3	0.3	0.4	0.4
Seven-Year Amortization for Reforestation	2.313	0.2	0.2	0.2	0.2	0.2
ADJUSTMENTS TO APPORTIONMENT FORMULA						
Adjustments to Apportionment Formula	2.400	310.3	323.2	324.6	360.1	350.9
Unequal Weighting of Sales, Payroll, and Property in the Apportionment Formula	2.401	310.3	323.2	324.6	360.1	350.9
EXCLUSIONS FROM PROPERTY COMPONENT						
Exclusions from Property Component	2.500	111.9	183.4	184.2	204.3	199.1
Nontaxation of Certain Energy Property	2.501	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Property Subject to Local Taxation	2.502	111.9	183.4	184.2	204.3	199.1
CREDITS AGAINST TAX						

Tax Expenditure	Item Number	FY2011	FY2012	FY2013	FY2014	FY2015
Credits Against Tax	2.600	423.1	457.0	509.7	583.4	560.8
Investment Tax Credit	2.602	58.5	60.9	61.2	67.9	66.1
Vanpool Credit	2.603	negligible	negligible	negligible	negligible	negligible
Research Credit	2.604	167.1	174.0	174.8	193.9	188.9
EDIP/Economic Development Incentive Program Credit	2.605	21.2	22.1	22.2	24.6	24.0
Credit for Employing Former Full-Employment Program Participants	2.606	Not Active	Not Active	Not Active	Not Active	Not Active
Harbor Maintenance Tax Credit	2.607	1.4	1.4	1.4	1.6	1.6
Brownfields Credit	2.608	36.2	37.7	37.9	42.0	41.0
Low Income Housing Credit	2.609	42.4	49.0	73.5	98.0	73.5
Historic Buildings Rehabilitation Credit	2.610	30.7	37.6	37.8	41.9	40.8
Film (or Motion Picture) Credit	2.614	44.0	51.7	75.5	77.8	87.8
Medical Device User Fee Credit	2.615	0.3	0.5	0.5	0.5	0.5
Devens Refundable Tax Credit	2.616	0.0	0.0	N.A.	N.A.	N.A.
Life Sciences Tax Incentive Program	2.617	21.1	21.8	24.5	24.5	24.5
Dairy Farmers Credit	2.618	0.2	0.3	0.5	0.5	0.5
Conservation Land Credit	2.619	0.0	0.0	0.0	0.0	0.0
Employer Wellness Program Tax Credit	2.620	0.0	0.0	0.0	9.4	9.4
Community Investment Tax Credit	2.621	0.0	0.0	0.0	0.8	2.3
ENTITY EXEMPT FROM TAXATION						
Entity Exempt from Taxation	2.700	7.2	10.4	11.3	12.5	12.2
Exemption of Credit Union Income	2.701	7.2	10.4	11.3	12.5	12.2
Tax-Exempt Organizations	2.702	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Regulated Investment Companies	2.703	N.A.	N.A.	N.A.	N.A.	N.A.

Fiscal Year 2015 Tax Expenditure Budget: Appendix C
Summary Table

Sales Tax (In Millions)

Tax Expenditure	Item Number	FY2011	FY2012	FY2013	FY2014	FY2015
EXEMPT ENTITIES						
Exempt Entities	3.000	387.7	396.1	407.6	424.1	450.7
Exemption for Sales to the Federal Government	3.001	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Sales to the Commonwealth	3.002	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Sales to Tax-Exempt Organizations	3.003	387.3	395.8	407.3	423.9	450.4
Exemption for Sales of Tangible Personal Property to Motion Picture Production Companies	3.004	0.3	0.1	0.1	0.1	0.1
Exemption for Sales of Certain Tangible Personal Property Purchased for a Certified Life Sciences Company	3.005	0.2	0.2	0.2	0.2	0.2
EXEMPT PRODUCTS/SERVICES						
Exempt Products/Services	3.100	1,409.9	1,446.1	1,469.1	1,509.4	1,562.5
Exemption for Food	3.101	639.1	657.1	661.7	678.2	700.7
Exemption for Certain Food and Beverages Sold in Restaurants	3.102	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Clothing	3.103	259.5	258.0	256.1	262.5	271.2
Exemption for Medical and Dental Supplies and Devices	3.104	417.8	434.1	450.1	466.0	485.7
Exemption for Water	3.105	46.1	48.0	51.5	52.8	54.5
Exemption for Newspapers and Magazines	3.106	36.2	36.3	36.4	36.1	35.7
Exemption for the American Flag	3.107	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Certain Precious Metals	3.108	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Cement Mixers	3.109	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Aircraft & Aircraft Parts	3.112	11.1	12.4	13.1	13.9	14.6
Exemption for Breast Pumps	3.113	Included in 3.104	Included in 3.104	Included in 3.104	Included in 3.104	Included in 3.104
EXEMPT, TAXED UNDER ANOTHER EXCISE						
Exempt, Taxed Under Another Excise	3.200	684.1	839.2	836.3	817.8	840.6
Exemption for Alcoholic Beverages	3.201	45.8	110.0	111.5	113.9	116.8
Exemption for Motor Fuels	3.202	638.2	729.2	724.8	703.9	723.7
EXEMPT COMPONENT OF A PRODUCT OR CONSUMED IN PRODUCTION						
Exempt Component of a Product or Consumed in Production	3.300	855.0	853.3	849.0	856.5	868.3
Exemption for Materials, Tools, Fuels and Machinery Used in Manufacturing	3.302	608.9	612.0	615.0	618.1	621.2
Exemption for Materials, Tools, Fuels and Machinery Used in Research and Development	3.303	56.6	61.7	65.2	69.1	72.6
Exemption for Materials, Tools, Fuels, and Machinery Used in Furnishing Power	3.304	107.2	93.1	79.6	77.6	79.7
Exemption for Materials, Tools, Fuels, and Machinery Used in Newspaper Printing	3.306	59.1	61.0	62.3	63.6	65.4
Exemption for Materials, Tools, Fuels, and	3.308	12.6	13.3	13.9	14.5	15.1

Tax Expenditure	Item Number	FY2011	FY2012	FY2013	FY2014	FY2015
Machinery Used in Agricultural Production						
Exemption for Vessels, Materials, Tools, Fuels, and Machinery Used in Commercial Fishing	3.309	10.7	12.2	13.0	13.7	14.4
Exemption for Materials, Tools, Fuels and Machinery Used in Commercial Radio and TV Broadcasting	3.310	N.A.	N.A.	N.A.	N.A.	N.A.
EXEMPTIONS FOR SPECIFIED USES OF PRODUCTS/SERVICES						
Exemptions for Specified Uses of Products/Services	3.400	893.4	924.0	910.2	940.4	972.7
Exemption for Electricity	3.401	293.5	298.2	298.3	312.7	325.6
Exemption for Fuel Used for Heating Purposes	3.402	82.4	86.9	82.9	80.8	83.0
Exemption for Piped and Bottled Gas	3.403	162.3	144.9	131.0	139.1	145.8
Exemption for Steam	3.404	14.4	14.4	14.4	14.4	14.4
Exemption for Certain Energy Conservation Equipment	3.405	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Funeral Items	3.406	12.3	12.6	12.6	12.8	13.1
Exemption for a Motor Vehicle for a Paraplegic	3.407	1.2	1.3	1.3	1.3	1.3
Exemption for Textbooks	3.408	31.1	45.7	47.0	48.4	49.8
Exemption for Books Used for Religious Worship	3.409	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Containers	3.410	157.3	162.4	165.2	167.7	170.0
Exemption for Certain Sales by Typographers, Compositors, Color Separators	3.411	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Sales of Building Materials and Supplies to be Used in Connection with Certain Construction Contracts	3.412	85.3	92.4	99.4	107.0	113.4
Exemption for Commuter Boats	3.417	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Fuels, Supplies and Repairs for Vessels Engaged in Interstate or Foreign Commerce	3.418	0.6	0.7	0.7	0.7	0.7
Exemption for Fuel Used in Operating Aircraft and Railroads	3.419	53.1	64.6	57.4	55.5	55.7
Exemption for Sales of Certain New or Used Buses	3.420	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Films	3.421	N.A.	N.A.	N.A.	N.A.	N.A.
MISCELLANEOUS EXEMPTIONS						
Miscellaneous Exemptions	3.600	115.4	131.1	134.6	138.5	142.9
Exemption for Vending Machine Sales	3.602	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Certain Meals	3.603	9.2	9.8	10.8	11.5	11.9
Exemption for Certain Bed and Breakfast Establishments from Sales Tax on Meals and Room Occupancy Excise	3.604	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Certain Summer Camps from Sales Tax on Meals and Room Occupancy Excise	3.605	1.1	1.1	1.1	1.1	1.2
Exemption for Trade-in Allowances for Motor Vehicles and Trailers	3.606	92.6	107.1	109.1	111.7	114.9
Exemption for Publications of Tax-Exempt Organizations	3.607	12.6	13.2	13.6	14.1	15.0
Exemption for Gifts of Scientific Equipment	3.608	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Vessels or Barges of 50 Tons or Over	3.609	N.A.	N.A.	N.A.	N.A.	N.A.
Exemption for Rental Charges for Refuse Containers	3.610	N.A.	N.A.	N.A.	N.A.	N.A.

Tax Expenditure	Item Number	FY2011	FY2012	FY2013	FY2014	FY2015
Exemption for Honor Trays	3.611	N.A.	N.A.	N.A.	N.A.	N.A.

Fiscal Year 2015 Tax Expenditure Budget – Appendix D
Non-TEB Items

In July 2012 legislation was enacted stating explicitly that "sales that do not involve tangible personal property shall not result in tax expenditures". See St 2012, c.165, §112. Pursuant to this legislation, from fiscal year 2014 on, we remove some items from our tax expenditure estimates, which we regularly reported in prior years. But to facilitate comparison to tax expenditure estimates in prior years, we list these items in this appendix.

Items:

3.203 Exemption for Hotel/Motel Rooms
Rental charges for real property are exempt from sales tax. However, rentals of rooms in hotels, motels or lodging houses are subject to a state excise at a rate of 5.7% of the rental price, and, at a municipality's option, to a local excise of up to 6% of the rental price (6.5% in the city of Boston). A Convention Center financing fee of 2.75% is also included in certain areas.

Origin: General exclusion of real property transactions
Estimate: $188

Comment: Revenues collected under the budgeted state room excise were $121.6 million in Fiscal Year 2012 and $129.2 million in Fiscal Year 2013.

3.422 Exemption for Telephone Services
Sales of residential telecommunications services of up to $30 per month are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(i)
Estimate: $36

Comment: Telegraph services are also exempt, but are not included in this estimate.

3.501 Nontaxation of Transfers of Real Property
Real estate is exempt from sales tax but is subject to a deeds excise at a rate of 0.456% of the taxable price of the property (0.342% in Barnstable County). The estimate represents revenues that would be collected under the sales tax if sales of real property were taxed at 6.25%.

Origin: General exclusion of real property transactions
Estimate: $3,466.8

Comment: Revenues collected under the Deeds Excise Tax (including Secretary State Deeds) were $158.8 million in Fiscal Year 2012 and $188.9

million in Fiscal Year 2013.

3.502 Nontaxation of Rentals of Real Property
Rental charges for real property, whether for residential or business purposes, are exempt from sales tax.

Origin: General exclusion of real property transactions
Estimate: $1,688.9

Comment: This estimate excludes rentals of hotel/motel rooms, which are separately stated under item 3.203.

3.503 Nontaxation of Certain Services
Certain services are not subject to sales tax. This estimate includes a range of services to individuals and businesses which are excluded from taxation by their omission from the statutory definition of services.

Origin: M.G.L. c. 64H § 1
Estimate: $10,455.6

3.504 Nontaxation of Internet Access and Related Services
Internet access services, electronic mail services, electronic bulletin board services, web hosting services or similar on-line computer services are not subject to the sales and use tax.

Origin: M.G.L. c. 64H § 1
Estimate: $178.3

Summary:

Description of Item	Former TEB number	FY2011	FY2012	FY2013	FY2014	FY2015
Exemption for Hotel/Motel Rooms	3.203	145.7	160.0	169.0	181.0	188.0
Exemption for Telephone Services	3.422	40.3	37.9	36.2	35.7	36.0
Nontaxation of Transfers of Real Property	3.501	2,022.7	2,286.2	2,720.3	3,230.4	3,466.8
Nontaxation of Rentals of Real Property	3.502	1,429.8	1,482.7	1,564.1	1,625.4	1,688.9

Nontaxation of Certain Services	3.503	8,969.4	9,318.2	9,639.8	9,986.3	10,455.6
Nontaxation of Internet Access and Related Services	3.504	146.7	149.2	162.1	172.3	178.3

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SUB LIBERTATE
QUIETEM

Central Administration and Operations

Programs targeted to facilitate enterprise-wide activities to support effective and efficient management of state government across all functional areas.

Central Audit and Compliance for State Entities

Programs targeted to audit state entities and ensure all agencies are in compliance with stated policies and procedures.

Americans with Disabilities Act Compliance and Coordination

For the purpose of overseeing and administering the Commonwealth's compliance with the Americans with Disabilities Act (ADA) and providing technical assistance and consultation on disability related matters both internal and external to government.

Expenditure Management

For the purpose of managing the Commonwealth's expenditures to assure prompt pay discounts are taken and investment income is maximized in compliance with legal requirements including pro-actively scheduling payments and publishing monthly reports on missed opportunities to reduce expenditures.

Financial Auditing and Compliance

For the purpose of overseeing departmental activity to ensure compliance with industry standards and state and federal requirements governing control and reporting of expenditures and revenues.

Legal Settlements

For the purpose of approving tort and legal settlements by state agencies.

Payroll Administration and Processing

For the purpose of managing the central payroll system to ensure accurate and timely payment of wages by monitoring estimated expenses and conducting quality control to address any anomalies before sending the payment file to the Treasurer.

Prevention of Fraud, Waste, and Abuse

For the purpose of preventing fraud, waste and abuse of government resources by increasing awareness, training staff, identifying instances of abuse and investigating unusual activity that could indicate potential fraud.

Public Benefits Fraud Prevention

For the purpose of protecting the public from fraud, overbilling or unallowable expenses and recovering illegally obtained funds by investigating benefit transactions and examining behaviors that are questionable in practice and indicative of fraudulent activity.

Public Service Integrity

For the purpose of fostering integrity in public service and promoting the public's trust and confidence through education, advice, and enforcement of laws.

Access and Opportunity

For the purpose of coordinating and overseeing executive branch agency efforts to promote non-discrimination, equal opportunity, diversity and inclusion in all facets of executive branch operations including, but not limited to: hiring; accessibility of state buildings, programs and information technology; the procurement of goods, services and property; and design and construction services.

Central Budgeting, Planning and Financing

Programs targeted to support and execute fiscal and administrative polices to ensure financial stability of the Commonwealth.

Capital Planning and Financing

For the purpose of prioritizing bond authorizations passed by the Legislature to make infrastructure investments in existing and new transportation, construction, housing, technology, energy and environment, and economic development projects, including activities to plan and carry out bond sales to support capital expenditures.

Cash and Investment Management

For the purpose of overseeing the Commonwealth's day to day cash management activities including maintenance and sweeping of state-held bank, trust and other accounts, payment of Commonwealth obligations and investment of state assets.

Central Budget Development and Long Range Planning

For the purpose of providing policy setting, oversight, forecasting, implementation and management of the Commonwealth's spending as authorized by state statute, including the analysis of economic indicators, revenue collection targets and collections, trends in caseload growth or decline, and other factors impacting the fiscal health and stability of the Commonwealth.

Debt Management

For the purpose of managing the Commonwealth's long term and short term debt, commercial paper and other debt vehicles, including the preparation of documents related to the issuance of new debt in the marketplace for capital programs based on the affordability and necessity of expenditures and investments.

Federal Grants Management

For the purpose of providing central oversight of federal grants application and management processes across state agencies in order to ensure coordinated and effective use of federal funding opportunities.

Financial Reporting and Information Delivery

For the purpose of meeting state, federal and other national oversight agency requirements for best practices in the reporting of the Commonwealth's spending and revenues including making such information more accessible to the public and disseminating standard reports to state fiscal staff and managers, elected officials, potential bond buyers and external interest groups to increase transparency and oversight of state revenues and expenditures.

Performance, Accountability, and Transparency Initiatives

For the purpose of supporting initiatives that are directed at improving the effectiveness of state government through the use of strategic planning and performance management; providing

information about spending, revenues and performance outcomes to the public; and enhancing internal controls.

Central Human Resources

Programs targeted to support central human resource activities shared across all state entities.

Civil Service and Physical Abilities Testing

For the purpose of recruiting, evaluating through examinations and delivering quality applicants for public safety positions for State and municipal jobs under the civil service merit system in accordance with MGL, Chapter 31 and the Personnel Administration Rules.

Collective Bargaining

For the purpose of managing labor relations with unions that represent employees in Executive Branch departments as well as granting non-managerial, non-confidential and non-Legislative employees of the Commonwealth the right to collectively bargain.

Employee Evaluations and Workplace Training

For the purpose of providing training to all agencies across the Executive Branch to improve the performance of their employees through the use of instructor lead training courses, e-learning solutions, and other initiatives.

Human Resources Administration and Operations

For the purpose of delivering customer-focused tools and solutions to help the state agencies and municipalities attract, retain, and develop a diverse and high performing workforce.

Compensation Management

For the purpose of ensuring that Commonwealth job postings and salaries for new hire management positions are in line with the Human Resources Division's policies and guidelines as well as providing oversight of rules and polices related to collective bargaining for non-management positions.

Central Information Technology Services

Programs targeted to provide state agencies with information technology strategy, infrastructure, and support services.

Information Technology Support Services

For the purpose of providing processes, tools and resources that support the operation and delivery of high quality information technology services to Executive, Legislative and Judicial Branch agencies.

Information Technology Architecture and Strategy

For the purpose of establishing and maintaining the Commonwealth's roadmap for information technology infrastructure and operating environments.

Data Center Services

For the purpose of providing fully managed information technology hosting services through a 24x7x365 facility that includes redundant power, networking, enhanced physical security, and disaster recovery.

Central Property, Construction, and Procurement Services

Programs targeted to provide property, construction, and procurement management across state entities.

Deferred Facility Maintenance

For the purpose of distributing capital funding to state agencies for maintenance projects at various state-owned facilities.

Property Construction and Maintenance Administration and Operations

For the purpose of supporting property management and administration for state facilities and office buildings including the Massachusetts State House.

Sourcing and Procurement of Goods and Services

For the purpose of procuring, managing, and administering statewide contracts for goods and services, ensuring best value, and supporting the socioeconomic and environmental goals of the Commonwealth.

State Facilities Management

For the purpose of providing cost effective Integrated Facilities Management (IFM) services including reducing the volume of critical deferred maintenance needs, extending the useful life of state owned facilities, improving accessibility and energy efficiency and integrating the management of state-owned facilities.

Surplus Property and Assets

For the purpose of disposing of Commonwealth-owned surplus personal property and real estate. Personal property includes all state-owned property (i.e. furniture, office machines, vehicles, etc.) except land and buildings.

Debt Service and Payments

Programs targeted to make debt payments for the Commonwealth and assist select other entities in making debt payments.

Consolidated Debt Service

For the purpose of payment of outstanding principal and interest on Commonwealth-backed debt obligations, commercial paper and other long term financing vehicles.

Targeted Contract Assistance

For the purpose of entering into contracts with non-state entities such as authorities to assist them in paying debt principal and interest which they have incurred with said contractual payments backed by the full faith and credit of the Commonwealth.

Revenue Management

Programs targeted to manage the collection and distribution of all sources of Commonwealth revenues.

Non-Tax Revenue Management

For the purpose of overseeing accounts receivable billing and revenue collection processes to ensure that departments are maximizing all non-tax revenue opportunities in addition to expanding the use of revenue systems to include municipalities and other government entities.

State Lottery Management

For the purpose of developing and operating the Massachusetts State Lottery including game development, revenue management, advertising and local aid revenue generation.

Tax Revenue Management

For the purpose of ensuring compliance with the Commonwealth's tax and municipal finance laws by working to ensure clear, fair, and enforceable tax policies and to develop reliable tax revenue projections.

Child Support Enforcement

For the purpose of establishing paternity and enforcing and modifying child and medical support orders through collaboration with a wide variety of public and private partners.

Public Employees Non-Health Benefits

Programs targeted to support non-health benefit costs of current and retired public employees including their family members and survivors.

Life, Accidental Death and Disability Insurance for Commonwealth Employees

For the purpose of providing basic life, accidental death, and disability insurance for Commonwealth employees.

Life, Accidental Death and Disability Insurance for Commonwealth Retirees

For the purpose of providing basic life, accidental death, and disability insurance for Commonwealth retirees.

Life and Disability Insurance for Other Public Employees and Retirees

For the purpose of providing basic life, accidental death, and disability insurance to public employees, retirees, and military veterans.

Public Employee Retirement Administration

For the purpose of investing the Commonwealth's pension fund.

Public Employee Retirement Payments

For the purpose of disbursing pension payments to eligible public employee retirees and survivors.

Civic Support and Public Engagement

Programs targeted to provide services to the general public and municipalities to promote an informed electorate, support for municipal and local government services, outward-facing policy setting, and legislative duties.

Constituent Engagement and Representation

Programs targeted to ensure a representative and responsible government is provided to the citizens of the Commonwealth.

Office of the Governor

For the purpose of fulfilling the Constitutional duties of the Office of the Governor to serve as the elected representative of the people of the Commonwealth charged with providing leadership and oversight of government operations and services, including the development and implementation of fiscally responsible and efficient public sector policies, coordination of shared federal-state responsibilities, strengthening the state's partnership with municipal and local branches of government and proposing and carrying out laws and regulations that promote the common good.

House of Representatives Activities

For the purpose of supporting the Massachusetts House of Representatives and its members in order to fulfill their elected duties to propose and consider legislation, maintain ad hoc and standing committees, perform oversight duties regarding the efficient running of state government and the well-being of the public as well as provide constituent services to assist citizens of the Commonwealth.

Joint Legislative Activities

For the purpose of supporting the operations of both branches of the Legislature through information technology services, office supplies as well as costs related to the maintenance of the State House.

Senate Activities

For the purpose of supporting the Massachusetts Senate and its members in order to fulfill their elected duties to propose and consider legislation, maintain ad hoc and standing committees, perform oversight duties regarding the efficient running of state government and the wellbeing of the public as well as provide constituent services to assist citizens of the Commonwealth.

Secretary of the Commonwealth Activities

For the purpose of supporting the Massachusetts Secretary of the Commonwealth to act as the primary public information officer of the Commonwealth and to oversee the Corporations Division, the Elections Division, the Massachusetts Archives, the Massachusetts Historical Commission, the Public Records Division, the Securities Division, and the State Records Center.

Treasurer and Receiver General Activities

For the purpose of supporting the Office of the Treasurer and Receiver General in its mission to oversee the management of the Commonwealth's funds, including managing the issuance of bonds, management of the Lottery, ensuring transparency through sharing of Commonwealth financial information, investing in local banks and businesses, managing abandoned property, educating citizens on financial matters and providing other constituent services.

State Auditor Activities

For the purpose of supporting the Office of the State Auditor in its mission to ensure that state agencies and contractors adhere to all relevant rules and regulations when spending public funds, including conducting financial, performance, and technical assessments of programs, departments, agencies, authorities, contracts, and vendors to uncover problems and recommend actions to improve accountability, efficiency, and transparency.

Attorney General Activities

For the purpose of fulfilling the duties of the Office of the Attorney General to serve as the elected legal advocate representing the Commonwealth and its residents, including such areas as consumer protection, prosecution of fraud and corruption, protection of civil rights, and ensuring the enforcement of laws.

Electoral Services

Programs targeted to deliver open and free elections within the Commonwealth.

Campaign Financing Oversight

For the purpose of ensuring compliance with campaign finance law by administering and overseeing the distribution of public funds to statewide candidates.

Election Oversight

For the purpose of ensuring state and local elections for public offices are open to all citizens and free of corruption or impediments; oversight responsibilities include ballot review and registration, voting equipment and technology evaluation, and election planning.

Voting Services

For the purpose of providing voter services to all citizens of the Commonwealth through voter registration, distribution of voter information, provision of voting equipment, and certification of election results.

Anti-Discrimination Protection and Enforcement

For the purpose of providing advocacy, capacity building and systemic change activities that enforce anti-discrimination policies and laws.

Gay, Lesbian, Bisexual, Transgender Discrimination Prevention

For the purpose of supporting Gay, Lesbian, Bisexual, and Transgender (GLBT) initiatives to end discrimination and promote equality including anti-bullying programming at schools throughout the Commonwealth.

Independent Ombudsman for Vocational Rehabilitation Services

For the purpose of protecting and promoting the rights of individuals with disabilities to receive vocational rehabilitation services that lead to gainful employment, including providing an external ombudsman role required as a condition for receipt of federal vocational rehabilitation funds.

Prevention of Discrimination of Women

For the purpose of providing an effective voice for women across the Commonwealth to promote full equality and equal opportunity in all areas of life.

Equality, Diversity, and Anti-Discrimination Initiatives

Programs targeted to promote social justice for the citizens of the Commonwealth through representation, advocacy, and protection.

Developmental Disabilities Advocacy

For the purpose of the assuring that individuals with developmental disabilities and their families participate in the design of and have access to needed community services, individualized supports, and other forms of assistance that promote self-determination, independence, productivity, and integration and inclusion in all facets of community life.

Independent Audit and Compliance Services

Programs targeted to prevent fraud and abuse within cities, towns, and independent entities throughout the Commonwealth and prevent undue burden upon municipalities of state enacted legislation or regulations.

Independent and Municipal Audit Services

For the purpose of conducting independent performance and compliance audits, including audits of health care services, in accordance with Generally Accepted Government Auditing Standards to ensure that all agencies, programs, and contractors are compliant with applicable laws and regulations.

Insurance Fraud Prevention

For the purpose of investigating and prosecuting fraud against insurers and against the Commonwealth's unemployment insurance and workers' compensation systems in order to protect taxpayers from higher premiums and to ensure that those in need receive appropriate services.

Municipal Unfunded Mandate Compliance

For the purpose of examining and reporting on any state law or regulation that has a significant cost impact on the Commonwealth's municipalities, including determining if a state mandate imposes direct costs on a municipality and providing reimbursement for the financial cost of any such unfunded mandate.

Library Services

Programs targeted to provide access to public library services to residents and visitors of the Commonwealth.

Support for Libraries

For the purpose of supporting and strengthening library offerings and facilities through financial aid and assistance to regional and local libraries and by the development of strong regional services.

Statewide Library Services

For the purpose of delivering full and equal access to libraries through efficient organization, development, coordination, and sharing of library services and resources across the Commonwealth.

Research Libraries

For the purpose of assembling and housing the Commonwealth's collections of maps, atlases, and materials that reflect Massachusetts' culture and history, including a comprehensive collection of state publications.

Library Services for Specific Populations

For the purpose of providing access to library materials for the blind/visually impaired or those certified as unable to read normal-sized print.

Municipal and Local Aid

Programs targeted to provide general financial assistance and incentives to localities within the Commonwealth.

Municipal Incentive Programs

For the purpose of providing incentives to cities and towns to use shared service models to improve efficiency, reduce overhead, and promote increased accountability and transparency between local government and the public.

Targeted Local Aid

For the purpose of providing the Commonwealth's cities, towns and regional school districts with additional state financial assistance.

Unrestricted Local Aid

For the purpose of providing the Commonwealth's cities, towns and regional school districts with state financial assistance.

Grants to Localities for Natural Disaster Assistance

For the purpose of providing funding for relief or assistance to localities for costs incurred as a result of a natural disaster.

Public Record Management and Distribution

Programs targeted to manage the archiving and distribution of public records.

Archive Management

For the purpose of protecting items such as rare books, manuscripts, broadsides, newspapers, tax valuations, architectural drawings, prints and photographs, scrapbooks and souvenirs that are in need of special care due to their age, fragility, or format.

Public Information Delivery

For the purpose of communicating information to keep the public informed regarding topics including new laws and regulations through web publishing, printing, and other media.

Registry of Deeds

For the purpose of maintaining definitive records of real land and property ownership across the Commonwealth including liens, mortgages, and property maps.

State Records and Public Documents

For the purpose of maintaining and archiving public records including storage, management, and certification of official government documents.

Unclaimed Property

For the purpose of identifying any financial assets remitted to the Treasurer with no activity by its owner for an extended period of time, alerting the public to the existence of the asset and returning it to the owner upon verification of identification.

Housing and Economic Development

Programs targeted to increase the availability and quality of homes, jobs, and goods in the Commonwealth through effective business development, regulation, consumer services, and community development.

Business Development

Programs targeted to support the viability and success of businesses in the Commonwealth through direct promotion, incentives, financing, and other supports.

Building and Expanding Industries and Businesses

For the purpose of attracting new businesses and expanding existing businesses by engaging with manufacturers to build a strategy that promotes trade and investment, achieves cost savings, and identifies new sales opportunities.

Business Marketing and Promotion

For the purpose of ensuring the Commonwealth is a prime tourist destination for both domestic and foreign travelers through comprehensive marketing programs.

Cultural Development and Preservation

For the purpose of providing support to music, the arts and other cultural activities through education, research, and conservation programs.

Tax Credit Programs

For the purpose of providing incentives to individuals and businesses to invest in and operate within Massachusetts.

Local Tourism Promotion

For the purpose of developing regional advertising, public relations, brochures, and other marketing incentives, offering information about attractions, accommodations, events, restaurants, retail, networking, and other tourism businesses.

Business Regulation, Licensing, and Enforcement

Programs targeted to establish and apply business rules and regulations across a diverse set of goods and services.

Alcoholic Beverage Regulation

For the purpose of licensing and enforcement of state and federal liquor laws within the Commonwealth through uniform control over the sale, purchase, transportation, manufacture, consumption and possession of alcoholic beverages in the state.

Bank and Financial Service Licensing and Regulation

For the purpose of conducting safety and soundness, community reinvestment act, and/or compliance examinations of state-chartered banks, credit unions, and all licensed financial entities including debt collectors and mortgage loan originators to ensure a sound, competitive, and accessible financial services environment.

Gaming Licensing and Enforcement

For the purpose of regulation and licensing of gaming entities in a fair and transparent manner while promoting the public's welfare by safeguarding the Commonwealth against corrupt and dishonest practices.

Home Improvement Contractor Licensing and Enforcement

For the purpose of licensing Home Improvement Contractors, advising homeowners with contractor complaints of their options, and conducting arbitration and enforcement hearings as well as administering the "Home Improvement Guaranty Fund" to provide restitution to consumers unable to collect from arbitration awards or court judgments.

Non-Health Related Insurance Regulation

For the purpose of licensing insurance companies, insurance producers and other market participants to ensure fiscally sound companies, including conducting audits, examining market conduct, analyzing financial reports to ensure actuarially sound practices and taking action against companies or individuals as necessary.

Occupational Schools and Professional Services Licensure and Enforcement

For the purpose of ensuring that professionals meet and maintain standards pursuant to regulations by investigating complaints, conducting enforcement hearings and issuing sanctions to protect consumers and maintain a fair and competitive marketplace.

Telecommunications and Cable Regulations

For the purpose of regulating the telecommunications and cable industries to ensure that consumers receive quality service at reasonable rates by promoting competition, maintaining and enforcing consumer protection, and providing input into the development of industry related policies.

Utility Regulation

For the purpose of regulating utility industries to ensure that consumers receive quality service at reasonable rates by promoting competition, maintaining and enforcing consumer protection, and providing input into the development of industry related policies.

Weights and Measures Licensing and Enforcement

For the purpose of protecting consumers by enforcing laws, rules, and regulations pertaining to weights and measures and item pricing through state wide inspections and testing of businesses such as motor fuel resellers, auto damage repair shops, hawkers and peddlers, transient vendors, promoters and auctioneers.

Business Regulation Compliance and Assistance

For the purpose of developing and overseeing regulations to assist businesses working in MA so they will have the ability to succeed and expand.

Consumer Services and Education

Programs targeted to protect and inform consumers through advocacy and education.

Banks Consumer Services and Education

For the purpose of educating consumers about credit and basic banking services by answering consumer questions and investigating complaints regarding regulated or licensed financial entities as well as obtaining voluntary stays of foreclosure, administration of foreclosure databases and participation in foreclosure workshops.

Non-Health Related Insurance Consumer Services and Education

For the purpose of assisting consumers in issue resolution by responding to consumer inquiries and investigating complaints against insurers, agents and other licensees. This program also provides consumers with insurance information through print and electronic outreach and forums to educate consumers on their options and rights as policyholders.

Omnibus Consumer Services and Education

For the purpose of protecting consumers through consumer advocacy, education and numerous outreach activities by maintaining websites and hosting a toll-free hotline for all consumer inquiries and complaints as well as working to ensure that banks, insurance companies and other entities regulated by the Commonwealth treat consumers fairly.

Telecom and Cable Consumer Services and Education

For the purpose of assisting consumers in issue resolution by responding to consumer inquiries, investigating complaints against providers, and mediating resolution of billing issues.

Housing and Community Development

Programs targeted to ensure the availability of public and affordable housing including emergency and specialty housing services to individuals and families in need.

Affordable Housing Development

For the purpose of subsidizing and assisting developers who produce and preserve privately-owned affordable housing in the Commonwealth including augmenting state subsidy programs, federal Low Income Housing Tax Credits, HOPE VI and CHOICE Neighborhoods programs that rebuild federally owned public housing developments.

Community Development and Stabilization

For the purpose of supporting physical planning for Massachusetts neighborhoods, cities, towns and regions while investing in communities, community-action services and operations that serve low-income residents of the Commonwealth.

Dormitory Services for Veterans

For the purpose of providing staffed beds in a safe and secure community environment for veterans in need including access and referral to support services, medical care, nutritional services under the supervision of on-site physicians, registered nurses, licensed social workers, and case managers working in collaboration with the federal Veterans Administration.

Emergency Housing Assistance

For the purpose of providing stabilization services to prevent homelessness, provide emergency shelter, and assist individuals and families in securing permanent housing; including advocacy, information, referral, career counseling, and education services.

Public Housing Construction

For the purpose of funding the construction, renovation, capital improvement, and deferred maintenance of the Commonwealth's public housing network.

Public Housing Operations and Maintenance

For the purpose of providing housing in units that are managed by Public Housing Authorities for the Commonwealth's most vulnerable residents, including low-income families, seniors, and people with disabilities.

Rental Assistance

For the purpose of administering voucher programs for persons of low income to rent apartments that are not in public housing developments, including the Federal Section 8 Choice Voucher program, Massachusetts Rental Voucher program, and the Alternative Housing Voucher program for persons with disabilities.

Economic Development General Operations

Programs targeted to support statewide economic development operations which are shared across multiple programs or agencies and cannot be allocated to specific programmatic areas.

Economic Development Central Administration

For the purpose of providing housing and economic development business operations that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include executive oversight, developing strategic plans, giving policy guidance, and other miscellaneous support functions.

Economic Development Contracts and Legal Services

For the purpose of providing housing and economic development contract and legal services that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include general counsel, contract development, document review, claims defense and prosecution, and negotiation and mediation.

Economic Development Human Resources

For the purpose of providing human resource management for housing and economic development that supports multiple programs and cannot be allocated to specific programmatic areas. Activities may include hiring, recruiting, training, collective bargaining, employee evaluations, and professional development.

Economic Development IT

For the purpose of managing and supporting the housing and economic development technology infrastructure including technical support for multiple programs that cannot be allocated to specific programmatic areas. Activities may include software development, application hosting, communication systems, data processing, and security services.

Economic Development Planning, Accounting, and Finance

For the purpose of providing housing and economic development financial management, processing, and tracking that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include budget development, grants management, transaction processing, financial reporting, and long range planning.

Education

Programs targeted to promote learning, improve academic proficiency, close the achievement gap, and further develop a public education system for students of all ages.

Early Education and Care Services and Supports

Programs targeted to prepare young children for entry into the K-12 education system including early childhood support services.

Access to Early Education and Child Care

For the purpose of providing access to quality and affordable early education and care and out-of-school time services through financial assistance to eligible families.

Comprehensive Supports for Students and Families

For the purpose of assisting parents and families with supports and resources to improve and strengthen parenting skills and facilitate a child's healthy development, including nutrition, health, safety and cognitive skills.

Targeted Early Education and Child Care Quality Enhancements

For the purpose of enhancing the quality of early education and care provision to ensure every child begins kindergarten school-ready and that early educators provide the richest, healthiest and most educationally sound environment for the children in their care.

Educational Quality, Enrichment, and Performance Evaluation

Programs targeted to ensure K-12 instruction and curriculums are meeting quality standards for all learners including school and student assessments.

District, School, and Student Assessments and Review

For the purpose of analyzing the effectiveness of districts and schools in teaching the state-developed curriculum, and at ascertaining the proficiency of each student in key curriculum areas, for example math, English and science.

Educator Certification and Educator Quality Assurance

For the purpose of ensuring the quality of the Commonwealth's educators through licensure, re-licensure and quality professional development.

Science Technology Engineering and Math Initiatives

For the purpose of enhancing the quality of the Commonwealth school districts and enriching their curriculum content, with a particular focus on science, technology, engineering and math (STEM).

Higher Education

Programs targeted to provide advanced instruction, research, and career preparedness to individuals who have completed secondary education.

Community Colleges

For the purpose of providing unrestricted funding to the community colleges of the Commonwealth to support their operations.

Higher Education Performance Management

For the purpose of establishing a robust and meaningful performance-based process for funding and managing the public higher education system in the Commonwealth.

Higher Education Scholarship and Financial Aid

For the purpose of making public and private higher education more affordable through the provision of financial assistance to qualified recipients. Qualifications may include income level, foster care status or specific fields of study.

Higher Education Workforce Development and Targeted Training Programs

For the purpose of enhancing the capacity of public higher education, especially community colleges, to provide educational experiences that connect directly to the job opportunities available within a given region of the Commonwealth.

Other Higher Education Subsidies and Supports

For the purpose of providing specific subsidies and matching grants for special institutions and programs, such as Tufts Veterinary School, and dues for certain higher education organizations to which the state belongs.

State Universities

For the purpose of providing unrestricted funding to the state universities of the Commonwealth to support their operations.

University of Massachusetts

For the purpose of providing unrestricted funding to the University of Massachusetts to support its operations, and for specific initiatives on the five campuses of the unified system.

Comprehensive Supports for K-12 Students and Families

Programs targeted to stabilize student learning environments and provide education services in alternative settings.

Education Services for Youth in Custody

For the purpose of providing a comprehensive and integrated range of education services for youth based on their needs, experiences and competencies, including technical and vocational skills.

In-School Meals

For the purpose of providing healthy and nutritious food to students so that hunger and malnourishment do not limit their capacity to learn.

Youth Outreach Programs

For the purpose of providing positive development for youth through out-of-school activities that are character-building and supported by data.

School Health and Counseling Services

For the purpose of addressing disparities in access to a wide range of health and social services for K-12 students and their families by providing counseling and referral to other services to reduce barriers to care that are also barriers to student achievement.

K-12 Supports and Reimbursements

Programs targeted to support the K-12 public education system through grants, reimbursements, and special payments to localities.

Charter School Supports and Reimbursements

For the purpose of providing partial reimbursement to school districts for the transitional costs associated with the opening of new charter schools and the loss of students who choose the charter school rather than their district-based school.

K-12 Grants to School Districts

For the purpose of providing unrestricted grants to school districts according to a needs-based formula for use in the provision of K-12 education to the students of the Commonwealth.

K-12 School Transportation

For the purpose of providing partial to full reimbursements to school districts for the costs associated with transporting students to and from school.

K-12 Special Education Supports and Reimbursements

For the purpose of providing partial reimbursement to school districts for the costs associated with the provision of special education, both within the school district and through private providers.

Special Payments to School Districts

For the purpose of providing special payments for unique situations in certain school districts, including schools with a high percentage of military personnel, recently regionalized schools, and matching payments for the Franklin Institute.

School and District Turnaround/ Achievement Gap Reduction

Programs targeted to increase the academic performance of the lowest performing K-12 public schools.

District, School, and Student Interventions

For the purpose of providing targeted supports and interventions to districts and schools identified as underperforming based on MCAS tests and department reviews, and to students who have failed the MCAS tests and need additional tutoring to graduate.

English Language Learners Initiatives

For the purpose of reducing the significant achievement gap among English language learners by providing high-quality, engaging English learning experiences during summer months, weekends, and other out-of-school times as well as during the traditional school day.

Learning Time Extensions

For the purpose of reducing the achievement gap through providing additional time in the school day, week or year for students and schools who need such time to achieve proficiency.

Literacy Initiatives

For the purpose of reducing the achievement gap in English acquisition through effective literacy instruction from pre-school through grade three.

Workforce Education and Lifelong Learning

Programs targeted to prepare teen and adult individuals for personal independence and career readiness.

Adult Education

For the purpose of ensuring that adults with limited English proficiency and/or without a high school diploma are provided quality educational opportunities to remedy those gaps in attainment.

Career and College Readiness

For the purpose of enhancing the capacity of school districts to assist students in making meaningful connections between the curriculum they are taught and the jobs they will eventually seek, and to engage students more in planning their education.

Personal Finance Education

For the purpose of developing and disseminating curricula for Commonwealth residents related to financial management and responsibility.

Teen Education and Job Skills Development

For the purpose of moving youth towards economic self-sufficiency including assessment, Adult Basic Education, high school/General Equivalency Degree (GED) education, life and parenting skills, counseling, prevocational activities, job development, job placement, and follow-up services.

Education General Operations

Programs targeted to support statewide education operations which are shared across multiple programs or agencies and cannot be allocated to specific programmatic areas.

Education Central Administration

For the purpose of providing education business operations that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include executive oversight, developing strategic plans, giving policy guidance, and other miscellaneous support functions.

Education Contracts and Legal Services

For the purpose of providing education contract and legal services that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include general counsel, contract development, document review, claims defense and prosecution, and negotiation and mediation.

Education Facilities

For the purpose of managing and maintaining education facilities, including leased space that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include property construction, improvements, and maintenance in addition to plant operations and utility costs.

Education Human Resources

For the purpose of providing human resource management for education that supports multiple programs and cannot be allocated to specific programmatic areas. Activities may include hiring, recruiting, training, collective bargaining, employee evaluations, and professional development.

Education IT

For the purpose of managing and supporting the education technology infrastructure including technical support for multiple programs that cannot be allocated to specific programmatic areas. Activities may include software development, application hosting, communication systems, data processing, and security services.

Education Planning, Accounting, and Finance

For the purpose of providing education financial management, processing, and tracking that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include budget development, grants management, transaction processing, financial reporting, and long range planning.

Education Procurement

For the purpose of acquiring goods and services for education that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include proposal development, vendor selection, distribution of goods, and purchase negotiations.

Energy and Environment

Programs targeted to preserve and promote the Commonwealth's environmental health and afford residents and visitors the use of the Commonwealth's public parks and recreational spaces.

Agricultural and Natural Resource Management

Programs targeted to manage, and conserve the Commonwealth's forests, agriculture, fauna, and other natural resources.

Animal Health Monitoring

For the purpose of ensuring the health and safety of the Commonwealth's domestic animals and providing rapid response to possible disease situations.

Farming and Agricultural Development

For the purpose of fostering the growth and viability of the Commonwealth's agricultural sector and markets.

Forestry Management

For the purpose of managing over 3.7M acres of public and privately owned forest land and municipal watersheds.

Natural Resource Conservation

For the purpose of managing public lands such as parks, forests and reservations based upon a comprehensive inventory and assessment of environmental and recreational resources, identification of the unique characteristics of a property, and development of an implementation plan to guide short and long-term objectives.

Energy and Environmental Infrastructure

Programs targeted to maintain and improve the Commonwealth's environmental, utility, and recreational infrastructure.

Dams, Seawalls, and Water Resource Management

For the purpose of ensuring the structural integrity of the Commonwealth's waterways and seawall infrastructure through supervising the inspection of dams, managing stormwater, and improving water quality; activities include public education, illicit discharge detection and elimination, and construction of stormwater management controls.

Parkways and Pedestrian Bridges Management

For the purpose of maintaining parkways and associated pedestrian bridges through repairs, snow and ice treatment, street sweeping, and tree care/removal.

Utility Generation, Transmission, and Distribution

For the purpose of supporting policies to maintain a reliable and cost effective energy infrastructure through oversight of investor-owned electric power, natural gas, and water utilities within the Commonwealth.

Energy Policy and Sustainability

Programs targeted to promote responsible energy policy and usage including investments in facilities remediation and renewable energy.

Energy Conservation and Efficiency

For the purpose of developing and overseeing strategies to assist residents and businesses to save energy and manage costs, while growing the economy and reducing greenhouse gas emissions.

Energy Markets

For the purpose of assessing energy market operations, implementing effective policies to improve the resiliency of critical energy infrastructures, and providing information to the public and stakeholders.

Energy Policy Development

For the purpose of establishing policies to support the emergence of clean energy technologies, businesses, and jobs in the Commonwealth.

Energy Resource Assessment

For the purpose of collecting assessments on electric and gas investor-owned utilities.

Facilities Remediation for Reduced Energy Consumption

For the purpose of performing energy efficiency and renewable energy improvements on state facilities.

Renewable Energy

For the purpose of increasing the contribution of renewable and alternative energy to the Commonwealth's electricity supply through the implementation of the Renewable Energy Portfolio Standard programs.

Environmental Protection

Programs targeted to protect and preserve areas within the Commonwealth's borders through effective pollution management and resource protection.

Coastal Zone Management

For the purpose of protecting coastal and marine resources through planning, public involvement, education, research, and sound resource management practices.

Environmental Research and Analysis

For the purpose of conducting scientific and legal analysis to support environmental protection including collecting and processing of water and air samples, developing protocols for analyzing environmental pollutants and toxins, providing technical and lab support for environmental enforcement cases, and regulating environmental laboratories in Massachusetts.

Hazard Waste Site Professional Certification and Compliance

For the purpose of establishing and enforcing standards for the Licensed Site Professional (LSP) profession which administers licensing exams, offers professional training, and pursues disciplinary action relative to LSPs who violate professional standards.

Hazardous Waste Site Cleanup and Restoration

For the purpose of managing and controlling releases or threats of releases of hazardous waste through emergency response to events such as marine oil spills; ensuring proper cleanup of known hazardous waste sites; managing and regulating underground storage tanks; operating waste treatment facilities at federal Superfund sites; promoting Brownfields redevelopment; auditing privately managed hazardous waste site cleanups; and, restoring natural resources damaged by hazardous waste releases.

Pest Management

For the purpose of regulating the agricultural industry and pesticide application services through inspection, examination, licensing, registration, quarantine, and enforcement of laws and regulations in order to protect public health and the environment.

Pollution and Waste Prevention and Management

For the purpose of preventing, reducing, and managing pollution and waste and ensuring air quality through activities such as regulating the disposal of solid waste at landfills and incinerators; providing programs to promote recycling and reduction in the use of toxic products; and managing the handling, transport and disposal of hazardous waste.

Water Resource Protection and Access

For the purpose of protecting water supplies and ensuring the quality of drinking water quality from public water systems, including water pollution control actions, preservation of wetlands, preservation of public access to waterways, and oversight of wastewater treatment and drinking water infrastructure construction projects.

Fisheries, Wildlife and Habitat Management

Programs targeted to responsibly manage, protect, and restore the Commonwealth's natural wildlife and associated habitats.

Ecological Restoration and Protection

For the purpose of restoring the health and integrity of the Commonwealth's rivers, wetlands, and watersheds.

Fisheries, Wildlife, and Natural Heritage Management

For the purpose of managing wildlife, inland fisheries, and natural heritage programs including the protection of wild amphibians, reptiles, birds, mammals, freshwater and diadromous fish and endangered, threatened and special concern species.

Habitat Protection

For the purpose of acquiring land and related habitat for preservation through assessments on sporting constituencies.

Marine Fisheries Licensing and Management

For the purpose of protecting and enhancing the Commonwealth's marine fishery resources through the promotion and regulation of commercial and sport fishing, as well as scientific research, education and outreach.

Environmental Law Enforcement

For the purpose of protecting environmental and natural resources through enforcement of state and federal environmental laws and regulations, education, and public outreach including

enforcement of boating and recreational vehicle laws and regulations, and registration of boats, all-terrain vehicles and snowmobiles.

Parks and Recreation

Programs targeted to operate and improve public parks and recreational facilities along with their associated services.

Fishing and Boating Access

For the purpose of providing boat, canoe and fishing pier access sites on inland and coastal waters, great ponds and rivers in Massachusetts.

Parks and Recreation Public Safety

For the purpose of providing lifeguard and emergency services at pools, wading pools, spray decks, beaches, and inland ponds which the Commonwealth operates including providing security at the Massachusetts Statehouse and other park facilities.

Parks Management and Operations

For the purpose of managing the Commonwealth's state park system including forests, parks, greenways, historic sites and landscapes, seashores, lakes, ponds, reservoirs and watersheds.

Preservation of Historic Resources

For the purpose of preserving historically significant buildings, cemeteries, and landscapes.

Recreational Facilities and Services

For the purpose of operating state-owned golf courses, aquatic facilities, ice skating rinks, and recreation complexes and managing playgrounds, baseball fields, tennis courts and basketball courts in state parks.

Energy and Environment General Operations

Programs targeted to support statewide energy and environment operations which are shared across multiple programs or agencies and cannot be allocated to specific programmatic areas.

Energy and Environment Central Administration

For the purpose of providing energy and environment business operations that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include executive oversight, developing strategic plans, giving policy guidance, and other miscellaneous support functions.

Energy and Environment Contracts and Legal Services

For the purpose of providing energy and environment contract and legal services that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include general counsel, contract development, document review, claims defense and prosecution, and negotiation and mediation.

Energy and Environment Facilities

For the purpose of managing and maintaining energy and environment facilities, including leased space that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include property construction, improvements, and maintenance in addition to plant operations and utility costs.

Energy and Environment Human Resources

For the purpose of providing human resource management for energy and environment that supports multiple programs and cannot be allocated to specific programmatic areas. Activities may include hiring, recruiting, training, collective bargaining, employee evaluations, and professional development.

Energy and Environment IT

For the purpose of managing and supporting the energy and environment technology infrastructure including technical support for multiple programs that cannot be allocated to specific programmatic areas. Activities may include software development, application hosting, communication systems, data processing, and security services.

Energy and Environment Planning, Accounting, and Finance

For the purpose of providing energy and environment financial management, processing, and tracking that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include budget development, grants management, transaction processing, financial reporting, and long range planning.

Energy and Environment Procurement

For the purpose of acquiring goods and services for energy and environment that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include proposal development, vendor selection, distribution of goods, and purchase negotiations.

Health Coverage Related Services

Programs targeted to provide or facilitate the acquisition of health coverage for residents and employees of the Commonwealth in addition to overseeing health coverage market policies and regulation.

Health Market Oversight

Programs targeted to monitor and regulate the health coverage market through oversight, policy, and quality assurance.

Drug Control and Prescription Monitoring

For the purpose of protecting consumers against fraud, deception and unsafe practices in the distribution, handling and use of pharmaceuticals by licensing pharmacies and monitoring the prescription of controlled substances.

Health Care Access

For the purpose of providing regulatory oversight of the small group and individual health insurance markets in order to ensure the provision of affordable health plans including the dissemination of information to consumers relative to health insurance coverage and access to affordable insurance products.

Health Market Analysis

For the purpose of monitoring the Massachusetts health care system and providing reliable information and analysis to improve health care quality, affordability, access, and outcomes.

Pharmaceutical / Medical Device Regulation

For the purpose of supporting the Pharmaceutical and Medical Device Code of Conduct which establishes standards for certain interactions between the pharmaceutical/medical device industry and health care providers/health plan administrators.

Health Connector Administration and Operations

For the purpose of administering and operating the Commonwealth Health Insurance Connector Authority to support cost-containment of health insurance for students, individuals and small businesses and to support other state and federal health reform efforts aimed at decreasing the rate of uninsured persons in Massachusetts.

Subsidized Health Coverage

Programs targeted to provide or subsidize health coverage to individuals and families who meet state or federal eligibility requirements.

Commonwealth Care

For the purpose of maintaining access to affordable health insurance coverage for low-income residents of Massachusetts who are not eligible for Medicaid through a competitively procured health insurance premium assistance program.

State-Subsidized Wrap-around Program

For the purpose of reducing health insurance premiums for individuals and small businesses in Massachusetts by offering competitive subsidies through eligible health insurance carriers to

reduce the cost of health insurance coverage for low-income residents who are not eligible for Medicaid.

Non-Disabled Adults Health Coverage (ACA Expansion)

For the purpose of providing affordable health insurance coverage for low-income individuals and families who have become newly eligible for State Plan coverage in 2014 due to the implementation of the Affordable Care Act (ACA).

Health Safety Net

For the purpose of reimbursing acute hospitals and community health centers for a portion of the cost of reimbursable health services provided to low-income, uninsured and underinsured residents.

Non-Disabled Adults Health Coverage (Traditional Medicaid)

For the purpose of providing health insurance to low-to-medium-income non-disabled adults for covered health care services.

Non-Disabled Children Health Coverage

For the purpose of providing health insurance to non-disabled children of low-to-medium-income families for covered health care services.

Disabled Adults Health Coverage

For the purpose of providing health insurance to low-to-medium-income disabled adults for covered health care services.

Disabled Children Health Coverage

For the purpose of providing health insurance to disabled children of low-to-medium-income families for covered health care services.

Seniors Health Coverage

For the purpose of providing health insurance to low- to medium-income seniors. Services are designed to provide comprehensive medical and social services to frail elders so that they are able to live in their communities instead of in nursing homes.

Long Term Unemployed Health Coverage

For the purpose of providing health insurance to long term unemployed adults for covered health care services.

Insurance Premium Payments and Subsidies

For the purpose of reducing the amount of out-of-pocket money paid for prescriptions and medical care for low- to medium-income individuals, families, and disabled persons.

Medical Assistance and Delivery System Incentive Hospital Payments

For the purpose of providing hospitals and health networks with supplemental payments for costs incurred for serving low-income populations with serious medical needs in order to promote integrated delivery systems, innovative care methods, alternative payment models, and population-level healthcare services.

MassHealth Administration and Operations

For the purpose of operating the MassHealth (Medicaid) insurance program providing health care for low- to medium-income and disabled persons.

Public Employees Health Coverage

Programs targeted to support health coverage costs of current and retired public employees including their family members and survivors.

Dental and Vision Insurance for Current Commonwealth Employees

For the purpose of providing dental and vision insurance for current Commonwealth employees, including processing dental and vision insurance payments pursuant to collective bargaining agreements.

Health Insurance for Commonwealth Employees

For the purpose of providing health insurance for Commonwealth employees, their spouses, and dependents

Health Insurance for Commonwealth Retirees and Survivors

For the purpose of providing health insurance for Commonwealth retirees, survivors, and their dependents.

Health Insurance for GIC-covered Municipal Employees, Retirees, and Survivors

For the purpose of providing health insurance for participating municipal employees, retirees, survivors, and their dependents, including those who entered through municipal health reform.

Health Insurance for Other GIC-covered Public Employees, Retirees, and Survivors

For the purpose of providing health insurance for employees, retirees, survivors, and their dependents for public entities such as housing and redevelopment authorities.

Public Employee Insurance Administration and Operations

For the purpose of providing administration of insurance benefits to state, municipal, and other public agency employees, retirees, survivors, and their dependents.

Health Insurance for Retired Municipal Teachers and Elderly Government Retirees

For the purpose of providing health insurance coverage for retired municipal teachers and a small number of municipal and state retirees and survivors whose retirement predated the established of group insurance benefits for their governmental unit.

Health and Social Services

Government supported functions targeted to promote the general well-being and self-sufficiency of persons in need of safety net services as well as functions provided to the general public to protect and maintain the public health.

Clinical Behavioral Healthcare or Medical Care

Programs targeted to offer ambulatory or outpatient clinical care including evaluative services.

Early Intervention Programs for Children

For the purpose of fostering and increasing positive developmental outcomes for children 0-3 years old who have developmental difficulties due to identified disabilities or are at risk for developmental issues due to social or environmental circumstances.

Family Health Services

For the purpose of providing comprehensive family planning services targeted to low-income residents and adolescents in order to prevent unintended pregnancies and sexually transmitted diseases, including HIV/AIDS, reduce infant mortality and morbidity, and improve the health of individuals and communities.

Health Services for Youth in Custody

For the purpose of providing health services for youth who are in the custody and care of the Commonwealth and in residential placements, including urgent care, disease stabilization, and primary health care.

Oral Health Services

For the purpose of ensuring that all residents have access to dental services and providing prevention programs including monitoring community water fluoridation and school fluoride and sealant programs in cities and towns.

Out-Patient Services for Veterans

For the purpose of providing quality medical care to veterans living in the community and Soldiers' Homes including health promotion, disease prevention, and referrals. Clinical services include dental, podiatry, urology, general surgery, optometry and dietary consultations.

Psychiatric Mental Health Services

For the purpose of providing treatment or protective services to prevent and remediate abusive situations, mitigate recurrence, keep individuals safe, enable law enforcement to investigate cases, and provide services for victims and non-offending family members.

Substance Abuse Treatment Services

For the purpose of providing a range of addiction treatment programs to assist people in initiating and maintaining abstinence from alcohol and other drugs of abuse, including inpatient detoxification, residential treatment, and outpatient counseling services for youth and adults, as well as medication-assisted treatment for adults.

Community Prevention, Screening, and Public Health Services

Programs targeted to offer preventative health, state laboratory and environmental health and inspection services, education and awareness opportunities, and lead prevention and other community prevention programs.

Community & School-based Health Centers

For the purpose of promoting primary care access, identifying healthcare delivery system gaps, ensuring recruitment and retention of health care professionals in underserved areas, and facilitating healthcare partnerships.

Environmental Health

For the purpose of providing environmental health assessments to address community concerns about environmental exposure, conduct health surveillance activities, and provide regulatory programs that ensure compliance with standards for radiation control, community sanitation, food safety, and prevention of childhood lead poisoning.

Food Safety

For the purpose of ensuring the wholesomeness, safety, and security of food and other consumer products through conducting inspections, collecting samples, leading special investigations, responding to consumer complaints and food-borne illness reports, and conducting vulnerability assessments of food manufacturers and distributors.

Health Care Safety and Quality Assurance

For the purpose of ensuring the safe care of patients through the licensing of health care facilities and health professionals, facility surveys and inspections, and the review and investigation of consumer complaints regarding health care facilities and health professionals.

Health Emergency Preparedness and Response

For the purpose of addressing public health security and all-hazards preparedness and response activities in partnership with local public health organizations, hospitals, community health centers and ambulatory care providers, emergency medical services, long-term care facilities, emergency management, and the entire community.

Health Information, Research, and Evaluation

For the purpose of monitoring emerging health trends; tracking of statistics on births, deaths, cancers, violence, injuries, birth defects, occupational safety and other health surveillance; surveying of adults and children about health behaviors; issuance of copies of vital records; and interpretation and dissemination of reports and research.

Health Professional Licensure and Enforcement

For the purpose of licensing health care professionals through regulatory boards which establish rules and regulations to ensure that only qualified applicants are licensed, and which adjudicate complaints, and impose disciplinary actions to protect the public.

Health Promotion / Prevention Screening Services

For the purpose of providing preventive screenings and health education for communities with high prevalence of chronic diseases using evidence-based interventions to promote health and wellness and ensure health equity.

HIV Treatment and Prevention

For the purpose of providing clinical and community-based services to help residents avoid HIV infection, learn their HIV status, and, for HIV+ persons, access medical care and related social services to reduce HIV transmission and maintain optimal health.

Infectious Disease, Prevention, and Response

For the purpose of providing epidemiologic tracking, behavioral and biomedical prevention, and preventive treatment of infections associated with human diseases including immunization, infection control measures, coordination with local health agents and clinicians, and analysis of disease trends.

Positive Youth Development

For the purpose of implementing a comprehensive approach to youth violence prevention grounded in a framework that addresses risk and protective factors, including connection to healthy adult, family, education and employment supports, trauma and bereavement services, and afterschool activities.

Public Health Laboratory Services

For the purpose of testing and surveillance activities targeted at sexually transmitted diseases, chemical illness/poisoning, food-borne illness, tuberculosis, viral illness, rabies, influenza and mosquito borne illness.

Healthy Workforce Programs

For the purpose of increasing workplace wellness activities in small business settings through health insurance premium rebates as well as supporting wellness programming for eligible Commonwealth employees.

Substance Abuse, Gambling and Tobacco Prevention and Intervention

For the purpose of prevention and cessation of substance abuse, gambling and the use of tobacco products, with the goal of changing community norms, including public education campaigns, alcohol and tobacco compliance checks at retail outlets and drug overdose prevention efforts.

Suicide Prevention

For the purpose of reducing the number of suicides and suicide attempts through support to community agencies, education and training for professionals and caregivers, and funding programs for youth, veterans and older adults.

Teen Pregnancy Prevention

For the purpose of promoting behavior change for at-risk youth to support delayed onset of premature sexual activity among adolescents, reducing rates of youth engaging in risk behaviors and decreased incidence of teen births, sexually transmitted diseases, and HIV infection.

Direct Client and Family Supports

Programs targeted to offer a broad range of social services delivered directly to enrolled or specifically identified clients.

Citizenship Programs

For the purpose of enabling Massachusetts legal permanent residents to become naturalized citizens of the U.S. through a network of community based organizations that provide English

instruction, civics classes, application assistance, interview preparation, and additional support services to aspiring applicants.

Committed Youth Services

For the purpose of providing case management and supervision to committed youth to facilitate and support transition and re-integration to their communities.

Community Services for the Deaf and Hard of Hearing

For the purpose of providing interpreter and Communication Access Real Time (CART) referral services and ensuring ADA-mandated communication access between the Deaf and hearing communities; technical assistance, and ADA communication access compliance training to public health, public safety, private and public entities; and ensuring accessibility of public information for the Deaf and Hard of Hearing.

Family Autism Services for Children

For the purpose of providing supports to help children with autism remain in their homes and actively participate in their families and communities. The Autism Waiver provides one-to-one behavioral, social and communication based interventions through a service called Expanded Habilitation Education.

Mental Health Programs for Individuals

For the purpose of providing support to individuals with serious mental illness or emotional disturbance, as well as their family and caregivers, through training, continuing education, consultation, direct client assessment, individual service plan development, and referrals to appropriate services and providers.

Pediatric Palliative Care

For the purpose of improving the quality of life for children with life-limiting illness and their families by meeting their physical, emotional, and spiritual needs. Services are usually provided in the home and include pain/symptom management, case management, counseling, respite, advanced care planning, and spiritual care.

Services for Victims of Violence

For the purpose of assuring that victims of violence receive the services and supports they need at the point of crisis and throughout the criminal justice system and healing processes.

Services to Support Families

For the purpose of providing family support services which consist of supplemental supports that help a family to care for their family member at home. Types of family support services include individual and/or family education and training, support groups, family support coordination, supports planning, supports for community participation, outreach and education.

Social Workers and Case Management

For the purpose of supporting caseworkers who work directly with clients to assist them in accessing appropriate programs in a timely manner including assessing families' strengths and needs and working with families towards achieving targeted goals.

Women, Child, and Family Health Supports

For the purpose of improving health outcomes for women, infants, children, and families, including home visits for high-need families, promoting quality maternal and infant care, building early childhood systems of care, and reducing childhood injuries and violence.

Emergency Short Term Intervention and Stabilization

Programs targeted to provide individuals in an emergency situation a place of overnight housing in a specialized residential facility or hospital setting for a limited period of time.

Detained Youth Residential Services

For the purpose of providing detention services for youth charged with a criminal offense and being held on bail awaiting court action in either a locked secure detention program or in an alternative placement through the Juvenile Detention Alternatives Initiative.

Juvenile Offender Short Term Placements

For the purpose of providing a short-term, non-secure placement for children who have been arrested but cannot be arraigned until the following business day in order to prevent overnight placement in an adult jail cell.

Pre-Arraignment Short-Term Placements

For the purpose of providing pre-arraignment overnight placement for arrested youth to aid law enforcement in complying with the Juvenile Justice and Delinquency Prevention Act's requirement for sight and sound separation between juveniles and adult prisoners.

Short Term Residential Services

For the purpose of providing a short-term placement where an intensive assessment to determine needs can take place and a determination can be made as to the most appropriate goals and placement for the individual's needs.

Youth Short Term Assessment

For the purpose of assessing all youth newly committed to the care and custody of the Commonwealth to determine the appropriate placement and treatment plan to meet their individual needs.

Financial Assistance for Families and Individuals in Need

Programs targeted to offer financial assistance in the form of cash grants, annuities or other benefits to eligible individuals.

Assistance for Elderly, Disabled, and Children

For the purpose of providing cash assistance to the elderly, disabled, those caring for a disabled person, or certain families ineligible for other types of assistance, with little or no assets and income. Many clients await approval for federal Supplemental Security Income (SSI) benefits from the Social Security Administration.

Assistance for Families with Dependent Children

For the purpose of meeting the basic needs and reducing barriers to self-sufficiency for families with little or no assets or income including providing monthly grants through the Transitional Aid to Families with Dependent Children (TAFDC) program, limited transportation reimbursements for clients participating in work activities, and payment of GED test fees.

Low Income Home Energy Assistance

For the purpose of assisting low income families to pay energy bills through cash payments sent directly to the utility company or a crisis grant for households in immediate danger of being without heat.

SSI State Supplemental Program

For the purpose of administering the State Supplemental Program (SSP), a state-funded cash assistance program targeted to help the elderly, disabled, and blind individuals meet basic needs. Payments are in addition to federal SSI benefits and eligibility is determined by the federal SSI program and UMass Disability Evaluation Services (DES).

Veterans Benefits

For the purpose of reducing indigence by providing a uniform program of financial and medical assistance for qualified veterans and their dependents including financial assistance for food, shelter, clothing, fuel and medical care, and an annual annuity to qualified disabled veterans.

Disability Determination Services

For the purpose of providing eligibility determination for consumers applying for Social Security Disability Insurance.

Flexible Community Supports

Programs targeted to provide a range of rehabilitative intervention, support services, and person-centered care to individuals and families to facilitate integration or continue stabilization in the community.

Community-Based Mental Health Programs

For the purpose of treating eligible individuals at home, in a community-based residential setting, or another community-based site. These highly individualized services provide a range of rehabilitative interventions, support services, and person and family centered care to facilitate integration into or continued stabilization in the community.

Family Resource Centers

Family Resource Centers (FRC) are community-based, culturally competent programs that provide evidence-based parent education groups, information and referral, mentoring, and other opportunities for families in need. FRCs also provide services to children requiring assistance, including runaways, truants, and sexually exploited children.

Home Care Services for the Elderly and Disabled

For the purpose of providing in-home support services for individuals with daily living needs to help maintain independent community living. Services are designed to encourage independence and dignity for the individual as well as supporting caregivers by relieving on-going care giving responsibilities.

Homelessness Prevention

For the purpose of providing stabilization services to prevent homelessness, provide emergency shelter, and assist individuals and families in securing permanent housing; including advocacy, information, referral, career, and education services.

Independent Living Programs and Supports

For the purpose of providing individuals with assistive technology and community supports that allow them to remain and participate in the community and be as independent as possible.

Protective Services for Children, Elderly, and Disabled

For the purpose of providing protective services to prevent and remediate abusive situations, mitigate recurrence, keep individuals safe, enable law enforcement to investigate cases, and provide services for victims and non-offending family members.

Refugee Support Services

For the purpose of helping refugees adjust to life in the United States and to achieve economic stability including cash and medical assistance, case management, employment services, health assessment and foster care for unaccompanied refugee minors.

Special Health Care Needs

For the purpose of providing family-centered, community-based, and coordinated care for children and youth with special health care needs including connecting families with appropriate services, helping them navigate the health care system, and promoting family involvement in care planning.

Substance Abuse, Gambling, and Tobacco Supportive Services

For the purpose of providing a range of addiction intervention and support services to promote individual, family and community wellness, including home-based intervention and case management services for youth and adults as well as telephone help lines for the public to identify available drug addiction, gambling and tobacco services.

Veterans Outreach Services

For the purpose of supporting and strengthening the veteran community by providing outreach programs to veterans at risk, directed at empowerment and reintegration of isolated veterans with family and community and the prevention of homelessness, broken families, and substance abuse.

Food and Nutrition Supports and Services

Programs targeted to offer financial subsidies for food purchases, nutrition education and awareness opportunities, and home delivered and congregate meals to eligible individuals.

Elder Nutritional Services

For the purpose of remediating poor diets, health problems, food insecurity, and loneliness for elders. Nutrition services include nourishing meals, nutrition screening, assessment, education, and counseling to ensure that older people achieve and maintain optimal nutritional status.

Emergency Food Assistance

For the purpose of providing food at no cost to low-income Massachusetts residents in need of short-term hunger relief.

Nutritional Assistance

For the purpose of improving the nutrition and health of targeted populations by providing access to health care, nutrition education, nutritional cash benefits, counseling, and/or nutritious foods.

Nutrition Education

For the purpose of providing nutrition information, programs, and tools that improve the likelihood for low income eligible individuals and families to make informed choices about active lifestyles and sound nutrition within a limited budget by modifying their eating, shopping and food preparation habits thus addressing behaviors to prevent obesity.

Group, Work, or Day Support Programs

Programs targeted to offer center-based services provided in a community setting delivering a variety of day programming, social recreation, rehabilitative, or other non-clinical services.

Group, Work, or Day Programs for Individuals with Intellectual Disabilities

For the purpose of center-based, group, day, work and transportation services that lead to the acquisition, improvement, and/or retention of skills and abilities to prepare an individual for work and community participation including supported employment services.

Mental Health Day/Evening Support Programs

For the purpose of assisting eligible individuals in becoming fully integrated into the community by facilitating employment, education and training, social skills development, positive family relationships, and engagement with community activities and supports.

Work Programs for Persons with Disabilities

For the purpose of assisting individuals with disabilities who need ongoing supports in an integrated work setting including developing a transition plan as well as providing a job coach, supportive housing environment, and/or adaptive equipment.

Long Term Group Care

Programs targeted to provide long term or permanent living arrangements such as group homes, congregate housing and supported housing in which daily living, physical, social, and or clinical medical support may be provided.

Child to Adult Transition Services

For the purpose of providing first year supports and services to eligible disabled individuals who turn 22 during the current fiscal year and are transitioning from child services to adult services.

Community Based Services for Individuals with Brain Injury

For the purpose of providing 24/7 services for individuals with brain injury to prevent institutionalization and to support their integration into a community setting.

Community Residential Services for the Blind

For the purpose of providing services to legally blind individuals with multiple disabilities who need residential or day placement services such as training and socialization and to provide the opportunity to live in a community setting.

Elder Congregate Housing

For the purpose of promoting self-sufficiency for elders and younger disabled individuals in a shared living environment. Services are available to assist residents in managing activities of daily living in a supportive, non-custodial environment.

Long Term Care Services for Veterans

For the purpose of providing quality 24-hour care to veterans who can no longer live in a community setting, including secure care centers, nursing home care centers, and comfort care center for veterans who require hospice services.

State Operated Long Term Residential Programs

For the purpose of providing 24-hour ongoing services and supports by state staff in a certified or licensed home to individuals needing supervision, skills training for daily living, home management, and services to promote community integration.

Vendor Operated Long Term Residential Programs with <24 Hour Supports

For the purpose of providing less than 24-hour ongoing services and supports by vendor staff in a certified or licensed home to individuals who need staff and supervision, including skills training for daily living, home management, and community integration services.

Vendor Operated Long Term Residential Programs with 24 Hour Supports

For the purpose of providing 24-hour ongoing services and supports by vendor staff in a certified or licensed home to individuals who need staff and supervision, including skills training for daily living, home management, and community integration services.

State Operated Hospitals & Institutions

Programs targeted to offer both acute and longer term care delivered in facilities that are owned and operated by the Commonwealth.

Other State Facilities

Need program description.

State Contracted In-Patient Services

For the purpose of serving eligible individuals whose mental status, behavior and/or level of functioning preclude treatment and stabilization in the community including secure hospital-based care, treatment to stabilize the person's psychiatric status, and improve functioning so that transition to community-based systems of care is possible.

State Hospitals

For the purpose of providing acute and chronic medical and mental health services to the Commonwealth's most vulnerable citizens in state operated hospitals, including individuals in state care/custody.

State Institutions

For the purpose of providing 24-hour residential services and supports by state staff to individuals residing at a state facility or developmental center.

Transitional or Intermediate Care

Programs targeted to provide individuals a place of overnight housing in a specialized residential facility or hospital setting for a limited period of time in order to enable and empower the individual to transition to a less restrictive community-based residential, own-home setting, or to a permanent family home.

Guardianship, Foster Care, Adoption, and Family Preservation

For the purpose of providing services for children who have been abused or neglected, including support services to families, providing a safe placement with kin or a foster family to children who have been removed from their homes, and subsidies to parents or guardians of children who have achieved permanency through adoption or guardianship.

Intermediate Term Residential Services

For the purpose of providing intermediate term residential services to facilitate the safe and timely transition of residents back into the community.

Health and Social Services General Operations

Programs targeted to support statewide health and social service operations which are shared across multiple programs or agencies and cannot be allocated to specific programmatic areas.

Health and Social Services Central Administration

For the purpose of providing health and social service business operations that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include executive oversight, developing strategic plans, giving policy guidance, and other miscellaneous support functions.

Health and Social Services Contracts and Legal Services

For the purpose of providing health and social services contract and legal services that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include general counsel, contract development, document review, claims defense and prosecution, and negotiation and mediation.

Health and Social Services Facilities

For the purpose of managing and maintaining health and social services facilities, including leased space, that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include property construction, improvements, and maintenance in addition to plant operations and utility costs.

Health and Social Services Human Resources

For the purpose of providing human resource management for health and social services that supports multiple programs and cannot be allocated to specific programmatic areas. Activities may include hiring, recruiting, training, collective bargaining, employee evaluations, and professional development.

Health and Social Services IT

For the purpose of managing and supporting the health and social services technology infrastructure including technical support for multiple programs that cannot be allocated to specific programmatic areas. Activities may include software development, application hosting, communication systems, data processing, and security services.

Health and Social Services Planning, Accounting, and Finance

For the purpose of providing health and social services financial management, processing, and tracking that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include budget development, grants management, transaction processing, financial reporting, and long range planning.

Health and Social Services Procurement

For the purpose of acquiring goods and services for health and social services that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include proposal development, vendor selection, distribution of goods, and purchase negotiations.

Judicial and Legal Services

Programs targeted to administer and execute state and federal laws through courts of law, public legal services, and administrative law.

Administrative Law

Programs targeted to enforce the rulemaking, adjudication, and enforcement of administrative agencies of the Commonwealth.

Administrative Appeals

For the purpose of ensuring that administrative agencies meet requirements of due process before final agency action is taken, including adjudicatory hearings and preparation of the factual record necessary for judicial review.

Civil Service Appeals

For the purpose of hearing and deciding appeals filed by public employees who are disciplined, laid off or not selected for promotion as well as job applicants who are not selected for appointment in order to ensure that employment decisions are made in a fair and impartial manner.

Tax Appeals

For the purpose of providing hearings and deciding cases on appeal from any taxing authority in order to provide taxpayers with an expedient means of appeal, including handling appeals related to state and property taxes.

Appellate Courts

Programs targeted to operate the appellate courts of the Commonwealth.

Appeals Court

For the purpose of delivering judicial decisions to citizens of the Commonwealth in matters concerning the appeal of lower court and administrative board decisions

Supreme Judicial Court

For the purpose of delivering judicial decisions to citizens of the Commonwealth in matters related to appeal, bail reviews, bar disciplinary proceedings, petitions for admission to the bar, and a variety of other statutory proceedings in addition to oversight responsibility of several affiliated agencies of the Judicial branch.

Judicial and Attorney Oversight

Programs targeted to license and regulate attorneys in the Commonwealth and act as a monitor of the judicial system.

Bar Examination and Compliance

For the purpose of evaluating candidates for admission to the Massachusetts bar and ensuring that all law practitioners in Massachusetts adhere to strict rules and standards; activities include development and administration of the bar exam, review of the results, and evaluation of candidates for admission to the bar.

Judicial Conduct

For the purpose of ensuring responsible and ethical delivery of judicial services by preserving both judicial independence and public accountability; activities include investigation of complaints of judicial misconduct and disability that prevent judges from properly performing their judicial duties.

Prosecution and Defense Services

Programs targeted to represent the Commonwealth in criminal and civil suits and provide defense services to the general public.

District Attorney Offices

For the purpose of representing the Commonwealth in criminal prosecutions that arise within each respective district in addition to providing victim and witness services, promoting public safety, and increasing public trust in the criminal justice system.

Forensic Services

For the purpose of consultation, referral, and tracking services for individuals appearing before the juvenile, district, and superior courts including mental health evaluations.

Indigent Legal Services

For the purpose of providing legal services to defendants in criminal and civil proceedings who have a right to counsel but cannot afford or decline to hire an attorney; activities include training, certification, and oversight of public defenders in addition to payments for client representation.

Specialized Public Legal Services

For the purpose of providing legal services to defendants of criminal and civil proceedings in special circumstances such as those related to individuals with mental health or intellectual disabilities; activities include training, certification, and oversight of specialized public defenders in addition to payments for client representation.

Witness Protection Services

For the purpose of protecting individuals essential to the investigation or prosecution of a criminal matter and whose participation places them in danger, as well as protecting those individuals who are placed in danger due to an association with the critical witness.

Trial Courts

Programs targeted to operate the trial courts of the Commonwealth.

Boston Municipal Court

For the purpose of delivering judicial decisions to all citizens of the Commonwealth in matters concerning criminal offenses which do not require the imposition of a state prison sentence, civil contract, and tort actions.

Trial Court Administration

For the purpose of delivering the services of the trial courts of the Commonwealth in a safe and effective manner; services include jury and witness expenses, court security, facility operations and maintenance, technology services, and other services used by the trial courts and their employees.

District Court

For the purpose of delivering judicial decisions to citizens of the Commonwealth concerning a wide range of matters including criminal, civil, housing, juvenile, and mental health proceedings in their respective judicial districts.

Housing Court

For the purpose of delivering judicial decisions to citizens of the Commonwealth in matters concerning the use of any real estate property, including activities conducted on that property that may impact the health, welfare, and safety of any resident, occupant, user or member of the general public and which are subject to regulation by local cities and towns under the state building code, state specialized codes, state sanitary code, and other applicable statutes and ordinances.

Juvenile Court

For the purpose of delivering judicial decisions to citizens of the Commonwealth in matters related to delinquency, children in need of services, care and protection petitions, adult contributing to a delinquency of a minor, adoption, guardianship, termination of parental rights proceedings, and youthful offender cases.

Land Court

For the purpose of delivering judicial decisions to citizens of the Commonwealth in matters related to registration of title to real estate property, all matters and disputes concerning such title after registration, foreclosures and redemption of real estate tax liens, and other real property matters.

Probate and Family Court

For the purpose of delivering judicial decisions to citizens of the Commonwealth in matters related to divorce, paternity, child support, custody, visitation, adoption, termination of parental rights, abuse prevention, and probate matters involving jurisdiction over wills, administrations, guardianships, conservatorships and change of name.

Probation Commission Services

For the purpose of ensuring the delivery of justice through investigations, community supervision of offenders/litigants, diversion of appropriate offenders from institutional sentences, mediations, service to victims, and the performance of other related community service functions.

Superior Court

For the purpose of delivering judicial decisions to citizens of the Commonwealth in matters involving civil actions where equitable relief is sought and labor disputes where injunctive relief is sought.

Judicial and Legal Services General Operations

Programs targeted to support statewide judicial and legal service operations which are shared across multiple programs or agencies and cannot be allocated to specific programmatic areas.

Judicial and Legal Services Central Administration

For the purpose of providing judicial and legal services business operations that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include executive oversight, developing strategic plans, giving policy guidance, and other miscellaneous support functions.

Judicial and Legal Services Facilities

For the purpose of managing and maintaining judicial and legal services facilities, including leased space, that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include property construction, improvements, and maintenance in addition to plant operations and utility costs.

Labor and Workforce Development

Programs targeted to increase the quality and availability of workers, ensure safe working conditions, match qualified workers with positions, and maintain labor relations in the Commonwealth including transitional assistance for unemployed and injured workers.

Income Insurance

Programs targeted to provide transitional assistance to unemployed and injured workers and their families.

Unemployment Insurance

For the purpose of providing economic stability through a weekly benefit payment to workers who are unemployed through no fault of their own and are actively seeking work.

Workers Compensation

For the purpose of administering the workers' compensation system to provide prompt and fair compensation to workers who are injured or become sick on the job including taking action against employers that are in violation of the law. Activities include payment and adjustment of claims, utilization review, rehabilitation, investigations, and medical claims processing.

Job Search and Placement

Programs targeted to assist workers and businesses in filling available positions including wage subsidies for qualified employees.

General Job Search and Placement

For the purpose of providing job matching services and job search support to all job seekers, including health care workers.

Recruiting and Hiring

For the purpose of helping jobless workers, including health care workers, find employment as quickly as possible by ensuring that they have skills that are in demand by employers and connecting them with appropriate job openings.

Veterans Employment Support

For the purpose of helping veterans transition to civilian work by developing a comprehensive job and training plan.

Youth Employment Support

For the purpose of providing employment, educational and work readiness services to young people including tutoring and dropout prevention, English as a second language courses, leadership development, mentoring, and guidance counseling.

Refugee and Immigrant Employment Support

For the purpose of assisting refugees and immigrants who face a wide range of cultural and linguistic barriers to employment and who are also receiving state benefits to achieve economic self-sufficiency.

Labor Relations

Programs targeted to investigate and adjudicate unfair labor practices and mediate between employers and unions in resolution of labor disputes.

Mediation and Adjudication of Labor Disputes

For the purpose of assisting with the prevention of or prompt settlement of labor disputes.

Wage Enforcement

For the purpose of enforcing compliance with state and Federal wage and related labor laws through prosecution of offenders, education of employers and employees about prevailing wage, minimum wage, payment of wages, overtime, tip pooling, and child labor laws.

Training

Programs targeted to provide training and career development opportunities to individuals in the Commonwealth.

Apprenticeships

For the purpose of promoting and coordinating apprenticeships in the Commonwealth and developing new programs both in the traditional building trades as well as non-building trade areas.

General Training

For the purpose of helping job seekers clients, including health care workers, gain employment experience and become job ready so that they can achieve economic self-sufficiency.

On the Job Training

For the purpose of ensuring that employees or staff are fully knowledgeable and/or updated in all aspects of their work to efficiently complete their job functions through education and skill training.

Vocational Rehabilitation

For the purpose of helping individuals with disabilities to obtain, maintain, or regain employment through training, career matching, and employer awareness.

SNAP Employment and Training

For the purpose of providing Supplemental Nutrition Assistance Program (SNAP) participants with opportunities to gain skills, training, or work experience that will improve their employment prospects and reduce their reliance on SNAP benefits, thereby increasing the likelihood of gaining self-sufficiency. It also offers a path to allow SNAP clients to meet work requirements as required by the Food Stamp Act.

Workplace Safety

Programs targeted to ensure safe workplace conditions and specialized workplace regulation.

Asbestos and Lead Licensing and Regulation

For the purpose of reducing the incidence and severity of exposure to lead and asbestos for the Commonwealth's workers and other members of the general public by administering and enforcing de-leading regulations, licensure, notification, and safe work practice; and collaborating with community partners in public health, housing, and the building trades through

licensure, prescribing safe work practices, site visits and analytical services related to asbestos exposure.

General Workplace Safety

For the purpose of providing analytical and technical support to engineers and inspectors as well as to unions, local boards of health, and state agencies by visiting workplaces throughout the Commonwealth and evaluating them to identify and subsequently control and eliminate hazards in the workplace.

Labor and Workforce Development General Operations

Programs targeted to support statewide workplace development and labor protection operations which are shared across multiple programs or agencies and cannot be allocated to specific programmatic areas.

Labor and Workforce Development Central Administration

For the purpose of providing labor and workforce development business operations that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include executive oversight, developing strategic plans, giving policy guidance, and other miscellaneous support functions.

Labor and Workforce Development Contracts and Legal Services

For the purpose of providing labor and workforce development contract and legal services that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include general counsel, contract development, document review, claims defense and prosecution, and negotiation and mediation.

Labor and Workforce Development Human Resources

For the purpose of providing human resource management for labor and workforce development that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include hiring, recruiting, training, collective bargaining, employee evaluations, and professional development.

Labor and Workforce Development IT

For the purpose of managing and supporting the labor and workforce development technology infrastructure including technical support for multiple programs that cannot be allocated to specific programmatic areas. Activities may include software development, application hosting, communication systems, data processing, and security services.

Labor and Workforce Development Planning, Accounting, and Finance

For the purpose of providing labor and workforce development financial management, processing, and tracking that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include budget development, grants management, transaction processing, financial reporting, and long range planning.

Public Safety

Programs targeted to protect and defend the public safety of individuals and property through community education, confinement and correction of offenders, enforcement of laws and safety codes, and emergency planning and response.

Correctional Care, Custody, and Supervision

Programs targeted to confine and rehabilitate criminal offenders to eliminate violence and victimization, and reduce recidivism.

Correctional Facility Operations

For the purpose of providing care and custody for offenders within state correctional facilities, including administration, security, staffing, offender related costs, operations and maintenance.

Jails and Houses of Corrections Operations

For the purpose of protecting society from criminal offenders with short sentences and detained persons awaiting trial by housing inmates in the least restrictive security level that is practical while providing offenders with opportunity for treatment to promote successful re-integration into the community.

Offender Education/Vocation

For the purpose of providing comprehensive academic and vocational training programs and services for offenders including educational counseling services, and administering the Adult Basic Education and General Education Development Diploma tests.

Offender Healthcare (Medical, Dental and Mental Health)

For the purpose of providing medical, dental, and mental health services to offenders consistent with nationally recognized correctional and community standards of care.

Offender Re-entry Programs

For the purpose of providing evidenced based programming that targets major risk factors associated with criminality in order to support offender re-entry into the community, including volunteer and correctional industries as well as counseling and guidance.

Parole Services

For the purpose of promoting public safety through the responsible reintegration of offenders into the community through supervised conditional release while acknowledging the impact on victims and their families.

Crime Prevention

Programs targeted to protect communities and individuals through community outreach programs, criminal information sharing systems, and preventative investigation services.

Criminal Justice Information Services

For the purpose of providing law enforcement and criminal justice agencies within the state and across the nation secure access to state and interstate criminal history record information, protective orders, missing and wanted person files, drivers' license and motor vehicle information, firearms licensing and gun sales transactions, and other critical criminal justice information.

Fusion Center Investigations

For the purpose of collecting and gathering threat related information concerning suspicious incidents that appear isolated but are actually part of a larger criminal enterprise, including investigating the cause and manner of death in violent or unexplained situations.

Sex Offender Registry Services

For the purpose of promoting public safety and preventing further victimization through registration and classification of convicted sex offenders by risk of re-offense and degree of danger; dissemination of information on offenders who live, work and/or attend institutions of higher learning; and support for victims.

Youth Crime and Youth Violence Prevention

For the purpose of providing multi-disciplinary approaches to reduce youth crime and promote violence prevention, including outreach and engagement activities, provision of opportunities, and community mobilization.

Homeland Security

Programs targeted to promote security through emergency and crisis prevention, management, and resource distribution stemming from both man-made and natural disasters.

Air National Guard

For the purpose of funding the state portion of the joint federal/state maintenance of air wings and base facilities in support of air sovereignty, intelligence operations and training of Air Guard personnel.

Army National Guard

For the purpose of maintaining armories and guard facilities, training and equipping personnel, and providing the state share of federal funding for Army National Guard Cooperative Agreement grants.

Emergency Management and Operations

For the purpose of enhancing the Commonwealth's capacity to deal with hazardous and emergency situations, including natural disasters and technological and man-made hazards through planning and preparedness, hazard mitigation, 24/7 response and recovery capabilities, and mock disaster preparedness drills.

Fire Training, Prevention, and Safety Services

For the purpose of promoting and enhancing public and firefighter safety through firefighter training, public education, policy development, code enforcement, fire investigation, and emergency response, including protecting the property within the Massachusetts Military Reservation, Otis Air National Guard Base and Coast Guard Air Station Cape Cod, and providing mutual aid to localities in the Commonwealth.

Policing and Law Enforcement

Programs targeted to enforce state and national laws through use of police and investigative resources.

Forensic Science Group / Crime Lab

For the purpose of providing modern forensic services such as DNA analysis, fingerprint identification, and chemical analysis.

Highway Patrol and Traffic Field Services

For the purpose of reducing motor vehicle accidents, ensuring the safe flow of traffic, apprehension and prosecution of criminals and assisting municipal law enforcement agencies to effectively respond to large scale public safety emergencies through the utilization of specialized tactical resources.

Municipal Police Training

For the purpose of setting and enforcing training standards and facilitating the delivery of state-of-the-art training for municipal, University of Massachusetts, and environmental police officers of the Commonwealth.

State Police Communications

For the purpose of providing the Commonwealth's public safety agencies with a communication network that is interoperable and fully compatible with industry standards including call answering services for wireless 911 calls.

State Police Detective Investigations

For the purpose of reducing criminal activity in the Commonwealth in cooperation with local and federal law enforcement agencies by gathering, analyzing and reporting criminal activity within the state, and by investigating crime for the purpose of identifying, apprehending and prosecuting perpetrators.

State Police Recruiting and Training

For the purpose of providing recruit and in-service training to Massachusetts State Police officers and professional development courses to local, state and federal law enforcement.

State Police Specialty Units

For the purpose of providing federal, state and local law enforcement agencies specialty response units including airborne, marine, tactical and K-9 services in a shared service model.

Public Safety Regulations

Programs targeted to promote public safety through regulation and enforcement, including safety inspections, permit, and licensure.

Building Safety Inspections and Code Enforcement

For the purpose of ensuring public safety and compliance with established codes and standards through permitting, inspections, and licensing of professionals and equipment, including buildings and structures, elevators, boilers, pressure vessels, and amusement devises as well as ensuring accessibility to buildings for all individuals.

Building Safety Permits and Licensure

For the purpose of safeguarding the public through proper permitting and ensuring that appropriately licensed personnel perform regulated tasks such as supervising building construction; installing elevators, boilers, and pressure vessels; operating certain types of equipment such as amusement rides or hoisting equipment; as well as ensuring accessibility into and around buildings and structures for individuals with physical limitations.

Fire Arm Licensing and Registration

For the purpose of maintaining a database of firearm licenses, recording firearms sales by gun dealers and private transfers of weapons as well as providing a resource for the public and law enforcement agencies to answer questions regarding the Commonwealth's gun laws.

Public Safety General Operations

Programs targeted to support statewide public safety operations which are shared across multiple programs or agencies and cannot be allocated to specific programmatic areas.

Public Safety Central Administration

For the purpose of providing public safety business operations that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include executive oversight, developing strategic plans, giving policy guidance, and other miscellaneous support functions.

Public Safety Contracts and Legal Services

For the purpose of providing public safety contract and legal services that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include general counsel, contract development, document review, claims defense and prosecution, and negotiation and mediation.

Public Safety Facilities

For the purpose of managing and maintaining public safety facilities, including leased space, that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include property construction, improvements, and maintenance in addition to plant operations and utility costs.

Public Safety Human Resources

For the purpose of providing human resource management for public safety that supports multiple programs and cannot be allocated to specific programmatic areas. Activities may include hiring, recruiting, training, collective bargaining, employee evaluations, and professional development.

Public Safety IT

For the purpose of managing and supporting the public safety technology infrastructure including technical support for multiple programs that cannot be allocated to specific programmatic areas. Activities may include software development, application hosting, communication systems, data processing, and security services.

Public Safety Planning, Accounting, and Finance

For the purpose of providing public safety financial management, processing, and tracking that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include budget development, grants management, transaction processing, financial reporting, and long range planning.

Public Safety Procurement

For the purpose of acquiring goods and services for public safety that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include proposal development, vendor selection, distribution of goods, and purchase negotiations.

Transportation

Programs targeted to design, develop, operate, and maintain road, rail, aeronautic, and marine transportation infrastructures and associated safety and licensing functions.

Aeronautics

Programs targeted to facilitate and regulate safe and efficient commercial and private air transit across the Commonwealth.

Airport Administration

For the purpose of oversight of aviation investments, airport improvements, aviation education outreach, safety and security at the Commonwealth's public use airports.

Airport Improvements

For the purpose of effective management of aviation capital improvement programs at the Commonwealth's public use airports.

Registry of Motor Vehicles

Programs targeted to provide vehicle inspection and driver certification.

Commercial Carrier Oversight

For the purpose of overseeing the rates charged by tow companies and safety practices of common carriers used to transport passengers and property including licensing all intra-state Massachusetts based motor bus companies and licensing school bus drivers.

Accident Records

For the purpose of maintaining motor vehicle crash data and records that can be used to improve roadway safety.

Administrative Sanctions, License and Registration Suspensions

For the purpose of managing resources dedicated to support the Registry of Motor Vehicles statutory and regulatory obligations to impose administrative sanctions, including suspension actions on licensees and vehicle registrations.

Registry Branch Operations

For the purpose of operating and improving customer service functions at Registry of Motor Vehicle branch locations.

Development & Support for Registry Customer Services

For the purpose of managing resources dedicated to providing customers with more efficient ways of conducting registry transactions, including supporting online transaction to reduce the number of customers using physical registry locations.

Driver Fraud Prevention and Detection

For the purpose of detecting and preventing driver fraud to preserve the integrity of the Commonwealth's driver licensing and registration system.

Driver Licensing, Registrations, Titles, and Inspections

For the purpose of managing resources to support driver licensing, vehicle registration and title services; ensuring the integrity of the state's motor vehicle inspection network; and ensuring the safety of the Commonwealth's student transportation fleet by conducting statutorily mandated school bus inspections.

Merit Rating Board Administration

For the purpose of recording motor vehicle citation information for the Safe Driver Insurance Plan (SDIP) for use by the insurance industry and the Registry of Motor Vehicles, including updates to operator driving records, and imposition of administrative sanctions.

Registry Administration

For the purpose of supporting the executive management of the Registry of Motor Vehicles, as well as external customer relations and outreach functions.

Rail and Transit

Programs targeted to facilitate and regulate safe and efficient rail and public transit across the Commonwealth through state operated services and support to localities.

Rail and Transit Administration

For the purpose of administrative oversight of Regional Transit Authorities along with essential functions associated with awarding, distributing, and managing transit grants at the State and Federal level.

Rail and Transit Infrastructure

For the purpose of providing capital assistance to the Commonwealth's Regional Transit Authorities

Regional Transit Service

For the purpose of supporting the operations and maintenance of the Commonwealth Regional Transit Agencies.

Roads, Bridges, and Tunnels

Programs targeted to build and maintain roadways, bridges, and tunnels across the Commonwealth.

Road, Bridge, and Tunnel Construction and Design

For the purpose of implementing smart and innovative construction and design of road, bridge, and tunnel projects across the Commonwealth.

Road, Bridge, and Tunnel Operations and Maintenance

For the purpose of operating and maintaining the Commonwealth's road, bridges, and tunnels to keep drivers safe.

Transportation Safety

For the purpose of ensuring roadway safety through highway patrol and regulation.

Transportation General Operations and Administration

Programs targeted to support statewide transportation operations which are shared across multiple programs or agencies and cannot be allocated to specific programmatic areas.

Transportation Central Administration

For the purpose of providing transportation business operations that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include executive oversight, developing strategic plans, giving policy guidance, and other miscellaneous support functions.

Transportation Contracts and Legal Services

For the purpose of providing transportation contract and legal services that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include general counsel, contract development, document review, claims defense and prosecution, and negotiation and mediation.

Transportation Facilities

For the purpose of managing and maintaining transportation facilities, including leased space, that support multiple programs and cannot be allocated to specific programmatic areas. Activities may include property construction, improvements, and maintenance in addition to plant operations and utility costs.

Transportation Human Resources

For the purpose of providing human resource management for transportation that supports multiple programs and cannot be allocated to specific programmatic areas. Activities may include hiring, recruiting, training, collective bargaining, employee evaluations, and professional development.

Transportation IT

For the purpose of managing and supporting the transportation technology infrastructure including technical support for multiple programs that cannot be allocated to specific programmatic areas. Activities may include software development, application hosting, communication systems, data processing, and security services.

ENSE PETIT
PLACIDAM
SVB LIBERTATE
QVIETEM

Place Holder for Demographics and Economic Data FILE TO BE INSERTED

ENSE PETIT
PLACIDAM
SVB LIBERTATE
QVIETEM

A

Account

Account is an entity by which the Massachusetts Management Accounting and Reporting System (MMARS) records the status of expenditure authorizations and revenue estimates. Also known as Line-Item or Appropriation. See "account type" to learn more about the six main account types.

Account type

There are six main account groupings for expenditure accounts, which are designated in "MMARS" by the indicated codes: "direct appropriation" (1CN, 1CS), "retained revenue" (1RN, 1RS), "capital" (2CN), "trust/other" (3TN, 3TX), "federal grant" (4FN), and "intragovernmental service fund" (1IN, 1IS).

Accounts payable

Payments owed for goods or services received before the close of a "fiscal year". Funds should be encumbered by June 30, and paid before August 31, when unspent "encumbrances" lapse. Under certain conditions, Administration and Finance may approve an extension until September 15.

Accrual basis of accounting

Revenues and expenditures are recognized and recorded in the period that they occur, rather than when cash is collected or disbursed. Also see Statutory basis of accounting.

Act

A law passed by the Legislature. The legislative session runs by calendar year and Acts are numbered consecutively in each session. So the first law passed in January is called Chapter 1 of the Acts of 20__; the next law is Chapter 2 of the Acts of 20__, etc. Unless an Act is of limited scope or duration, it is usually written as an amendment to the "General Laws". "Appropriation" acts take effect immediately upon approval by the Governor. All other acts take effect 90 days after the Governor's approval, except for acts which have an "emergency preamble", which take effect immediately.

Administration priorities

Significant areas of public concern upon which the Administration has focused attention and increased funding in order to ensure that meaningful steps are taken to improve the well-being of the Commonwealth and its citizens.

Agency

See Department.

Allotment

The process of making money that has been appropriated by the Legislature available for expenditure. Although obligations can be incurred without money being allotted, money must be allotted before money can be paid out. A fraction of the money in budgetary accounts is automatically allotted periodically: between 1/12 for one month and 1/3 for four months. If an account needs to spend at a greater rate than the periodic allotment, the agency submits an allotment request. Retained revenue receipts, federal grants, and trust funds are automatically fully allotted. "Capital" accounts are administered through a different process.

American reinvestment and recovery act

The American Recovery and Reinvestment Act of 2009, abbreviated ARRA or Federal Stimulus, is an economic stimulus package enacted by Congress in February 2009. The Act includes federal tax cuts, expansion of unemployment benefits and other social welfare provisions, and domestic spending in education, health care, and infrastructure, including the energy sector. The measures are nominally worth $787 billion.

Amortization

Annual deduction allowed for the gradual exhaustion or obsolescence of intangible assets having a limited useful life which are used in the production of income, such as patents and copyrights; analogous to depreciation of tangible assets.

Annualization

Positive annualization is the additional incremental cost in the next fiscal year of new programs, program expansions, or other efforts which are started sometime during the current fiscal year. Negative annualization is the incremental cost reduction in the next fiscal year resulting from savings efforts and other spending reductions begun sometime during the current fiscal year. Annualization is not the same as "annualized cost/saving".

Annualized cost/saving

The full twelve-month cost or saving of an item. This is not the same as "annualization".

Appropriation

A specified sum of money authorized by the legislature for a specific period of time to which expenditures may be made to accomplish a specific purpose identified in the legislation language authorizing the appropriation. An account number, also called line item, identifies each appropriation. See Line Item.

Appropriations tracking

The process of monitoring a budget bill through the legislative process.

ARRA

See American Reinvestment and Recovery Act

Assessment

A statutorily mandated form of reimbursement or up-front payment for state expenditures. Assessments are often mandated to charge private sector businesses for state services that are of particular benefit to them.

AT

See Appropriations Tracking.

B

Balance

See Balance Sheet, Statutory Balance, Structural Balance.

Balance sheet

A document produced by Administration and Finance, which summarizes revenue and spending by category and fund, and displays the resulting condition. Balance sheets are produced for prior years based on actual receipts and expenditures, and for current and future years based on projections.

Better finance

Part of a two year strategic goal (FY14 to FY15) to focus on three main areas: base funding for programs related to overall performance, investments in long term goals to improve performance and managing long term debt associated with investments.

Better government

Part of a two year strategic goal (FY14 to FY15) to focus on four main areas: promote spending and performance transparency, utilize technology to inform citizens of government reforms and engage

communication with the public, quantify customer experience to drive technological innovation and increase internal controls to prevent and detect fraud.

Better health care

Part of a two year strategic goal (FY14 to FY15) to focus on three main areas: reform delivery and payment systems, actively implement cost containment and increase customer awareness and participation in wellness programs.

Better performance

Part of a two year strategic goal (FY14 to FY15) to focus on four main areas: using data analysis to set goals, implement reforms to generate savings, technological investments to drive service efficiencies and increase diversity and opportunities across state agencies.

Blanket contract

Contract between the state and a vendor, guaranteeing a fixed price for a product. State agencies (and local governments) may buy items under a blanket contract without having to negotiate price.

Block grant

A consolidated grant of federal funds awarded to a state agency that may be used at its discretion for a specific issue.

Bond

A financial instrument that is sold by the government for cash. A bond contains a written promise to pay a specified amount of money on a specified date or dates in the future, together with a periodic interest at a specified rate.

Bond cap

The annual limit on bond-funded spending that will be permitted by the Governor in support of the capital program. The "Bond Cap" is set annually based on the Debt Affordability Policy, and published in the Commonwealth's Five-Year Capital Investment Plan.

Bond fund

A fund of the Commonwealth into which bond proceeds are deposited and from which spending may occur.

Bond revenues

The proceeds of bond issued by the Commonwealth and the interest earned thereon.

Budgetary accounts

Budgetary accounts also called Budgetary Appropriations includes "Direct appropriation" and "retained revenue" accounts.

Budgetary appropriations

Funding for these line items come from the following sources: state tax receipts, revenue generate by fees, federal reimbursements for certain programs. Budgetary Appropriations represent one of the four funding sources. At the Program budget level, appropriations are recommended by the Administration for enactment by the Legislature each fiscal year through the GAA.

Budgetary non-tax revenue

In order to fund its programs and services, the Commonwealth receives revenues from non-tax sources, including the federal government and various fees, fines, court revenues, assessments, reimbursements, interest earnings and transfers from its non-budgeted funds, which are deposited in the General Fund, the Transportation Fund (formerly the Highway Fund) and other operating budgeted funds.

Budgetary recommendation

In the Line Item Budget, the level of expenditure recommended by the Administration for a line item.

Budgeted funds

The funds that contribute to the Commonwealth's statutory balance, currently the General Fund, Commonwealth Transportation Fund, and Massachusetts Tourism Fund. All other funds are considered "non-budgeted funds".

C

Capital account

Entity in "MMARS" which records the status of a spending authorization to be funded from the sale of bonds. Capital authorizations are usually for facility and infrastructure construction and maintenance or large equipment purchases, and are generally authorized for 5 years.

Capital expenditure

An expenditure made in acquiring, adding to or bettering a fixed asset. For accounting purposes, capital expenditures are not charged against current revenue. They are added to capital account or "capitalized" and then may be depreciated, amortized, or recovered when a business is sold. This concept should be distinguished from an expense.

Capital projects funds

Capital project funds are for acquisition, long-term construction and development activities legislatively authorized, but largely funded through bonds and federal receipts.

Capital spending

State spending on assets with a useful life of more than one year, such as roads, bridges, buildings, information technology, and parks. Capital spending is primarily funded through federal funds and bonds issued by the Commonwealth. Repayment of bonds is budgeted as "debt service," and occurs over the course of time with incurred interest on the principal amount

Chapter 29

The "General Laws" chapter that relates to state finance.

Charge back

A cost item for which payment is made by one state agency to another, for example, paying for central computer services. See Intragovernmental Service Fund Account.

Cherry sheet

A list, prepared annually by the Department of Revenue, of certain local aid distributions. It used to be published on cherry-colored paper, hence the name.

Citation

A reference to a specific statute or regulation.

CIW

See Commonwealth Information Warehouse.

Clerks

The Clerks of the House and Senate are the official recorders of all proceedings in the respective chambers. The Clerks publish the journals, calendars, and other documents, and print copies of all bills filed.

Commonwealth Information Warehouse

Commonwealth Information Warehouse brings together enterprise financial (MMARS), budget and payroll (HR/CMS) data that is maintained in separate source applications run by independent agencies.

It is commonly referred to as CIW. CIW provides access to information through a centralized, integrated repository that supports timely, well informed business decisions.

Comptroller

The officer responsible for keeping the state's books and making rules to ensure that all the state's financial transactions are performed according to statute and regulation, and according to "generally accepted accounting principals" (GAAP). The Comptroller manages the state accounting system, which is called "MMARS".

Condition

The result produced on the balance sheet when revenues are compared to spending. A positive condition indicates that revenues exceed spending.

Conference committee

A group consisting of members from the House and members from the Senate, appointed to work out a compromise version of a bill, when the House-passed and Senate-passed versions of the bill differ.

Consolidated net surplus in the budgetary funds

The sum of undesignated balances in the budgetary funds, except funds established by section 2H and section 2I of Chapter 29, by section 2C of chapter 131 and section 35NN of chapter 10.

CPAT

Office of Commonwealth Performance, Accountability and Transparency, created in fiscal year 2013 to align strategic planning initiatives to improve the Commonwealth's ability to budget and manage by results.

Credit

Amount by which a taxpayer is allowed to reduce a tax liability, as computed by applying the tax rates to the tax base, to be distinguished from a deduction from the tax base.

Current services budget

Synonymous with "maintenance budget".

Current year budget

The Current Year Budget represents the General Appropriations Act (GAA) enacted by the Legislature in June for the coming fiscal year, as amended by the Governor’s vetoes and any Legislative overrides of these vetoes. This is the approved spending level at the beginning of a fiscal year for each line item account. These amounts are loaded to the Massachusetts Budget Application and the Commonwealth's accounting system, MMARS. Amounts may include Prior Appropriations Continued (PACs) authorized by the Legislature in the GAA which permit departments to use unexpended funds from the prior fiscal year in the current fiscal year. Departments estimate the funding level for each program based on these amounts. Capital plan items are added to the Current Year Budget to provide an "all funds" view of dollars projected to be spent on each program.

Current year program budget dashboard

A web-based, inter-active dashboard published following the enactment of the annual General Appropriations Act (GAA) in June for the fiscal year beginning in July. This program dashboard provides an estimate of funding for each program based on the GAA for the coming fiscal year, the Governor's vetoes of certain spending levels in the GAA and any Legislative overrides of these vetoes enacted at the time of dashboard publication. The Current Year Program Budget compares this amount for each program with the Governor's Recommendation for that fiscal year and the Prior Year Projected Spending level. Funding for each program includes budgetary appropriations, federal grant spending, trust spending and capital spending. It should be noted that throughout the year Legislative overrides can be enacted which due to timing of the publication of the program dashboard may not be included in the dashboard.

D

Debt

The principal borrowed by the Commonwealth, usually to support capital projects, which in assets with a useful life over a number of years.

Deduction

Amount that a taxpayer is allowed to subtract from the gross tax base.

Deficiency

A shortfall in an existing appropriation, or an additional amount needed to accomplish a new or expanded purpose. It used to be that the former was always referred to as a "deficiency" and the latter was always referred to as a "supplemental", but the two terms have come to be used more or less interchangeably.

Department

A department is a legal entity of state government established by the legislature with a specific mission. Departments may report to cabinet-level units of government known as executive offices or secretariats or may be independent divisions or departments.

Department code

Three-letter identification field in "MMARS", unique to each agency.

Depreciation

Annual deduction allowed for the gradual exhaustion or obsolescence of tangible property used in the production of income.

Direct appropriation account

Entity in "MMARS" which records the status of appropriations which are financed by budgeted fund unrestricted revenues.

Direct debt limit

The statutory limit on the total principal amount of all direct debt issued by the Commonwealth for the purposes of financing state capital spending with the exception of debt issued on a short-term basis in anticipation of receipts from taxes and other sources.

E

Earmarking

Language included in a line item which provides that a specific portion of the appropriation be spent for a particular purpose.

Effective date

See Act

Emergency preamble

Language inserted at the beginning of some Acts, which declares that the "Act" is an emergency law. An emergency preamble causes the Act to take effect immediately upon the Governor's approval, rather than after 90 days.

Encumbrance

The setting aside of money in "MMARS" by an agency to meet known obligations. (Payroll is an exception. Even though it is a known obligation, payroll costs are not encumbered, except for "Accounts Payable" obligations at the end of a "fiscal year".)

Estimated receipt amount

The field in "MMARS" that records the amount of money that Administration and Finance believes will become available during the "fiscal year" in "retained revenue", "Intragovernmental Service Fund", and "federal grant" accounts. This amount is used by the "Comptroller" as a limit to obligations.

Exclusion

The legal elimination from the tax base of items recognized as falling within its definition. The federal term for what is sometimes called an exemption for Massachusetts. See exemption.

Exemption

The legal elimination from the tax base of items or transaction recognized as falling within it definition, or of taxable units that would normally be subject to tax.

Expenditure

An expenditure is an outlay in cash for a specific purpose, which includes payroll expenses, payroll related chargebacks; contracts (grants, interdepartmental service agreements, leases; subsidies; administrative, operational, and programmatic expenses; and chargebacks and payments.

Expenditure classification handbook

A manual published by the "Comptroller" which sets forth the official "object class" and "object code"s used for budgeting funds and recording expenses within "account"s, along with definitions.

Expense

A revenue expenditure or cost, which, for accounting purposes, is charged against current revenue. To be distinguished from capital expenditure.

F

Federal financial participation

Reimbursement from the federal government for part of the cost of certain programs, such as Medicaid and TAFDC. Often referred to by the acronym "FFP".

Federal grant

Any financial assistance made available from the United States federal government to a state agency, either directly or through an intermediary, whether a project, formula, or block grant, a subvention, a subsidy, an augmentation, or a state plan. A grant award represents an amount that a recipient can spend within a defined period of time.

Federal grant account

Entity in "MMARS" which records the status of grants authorized by the Legislature to be received from the federal government and subsequently expended.

Federal grant spending

Anticipated spending to support a program from a federal grant funding source. This is a sub-category of federal grant funding provided to agencies.

Federal reimbursements

Financial assistance provided under Titles XVIII or XIX of the Social Security Act or other reimbursements received for state entitlement expenditures and credited to the General Fund, or other Federal financial

assistance from the Federal government for direct payments to individuals, or for other purposes as provided for in chapter 90, chapter 92 and chapter 151A of the Massachusetts General Laws.

Federal stimulus
See American Reinvestment and Recovery Act

FFP
See Federal Financial Participation.

Fiscal year
Period that the Massachusetts budget covers: July 1 through June 30. (The federal fiscal year covers October 1 through September 30.)

Formula grant
Federal funding for which the allocation methodology is strictly determined in federal statute or regulation, and for which a state agency prepares a single application and receives subsequent years' allocation without re-application.

Fringe benefit charges
Costs assessed against federal grants and other non-budgetary accounts to defray the costs of employee benefits which are paid for centrally.

Fringe benefits
Employee-related costs other than salary, e.g., insurance and retirement costs.

FTE
See Full-Time Equivalent.

Full-time equivalent
A measure of workforce personnel, equal to one position working full time. For example, two half-time positions equal one full-time equivalent. Often referred to by the acronym "FTE".

Fund
An accounting entity in MMARS to which all receipts are credited and against which all expenditures and other liabilities are charged. By law, Massachusetts uses a fund accounting system, where all financial activity is recorded by fund. The law specifies which receipts shall be deposited to which funds. Budget acts specify which expenditures shall be charged to which funds. Fund accounting is an overlay on accounting, which is also done by "account", <">object class<">, and <">object code<">.

Fund balance
A cumulative residual total of a fund's financial operations (revenues vs. expenditures), also measured as the difference between the fund's assets and its liabilities.

Funding source
Accounts are classified based on funding type, also referred to as funding source. There are four main funding types: budgetary appropriations, federal grants, capital, and trust accounts.

G

GAA
See General Appropriation Act.

GAAP
See Generally Accepted Accounting Principals.

GASB
See Government Accounting Standards Board.

General appropriation act

The budget for a fiscal year which is passed by the Legislature and signed into law by the Governor to fund activities for the government for a specified budget fiscal year. The Massachusetts General Laws require that annual budgets are in balance.

General court

The Legislature.

General laws

The codified collection of laws passed by the Legislature, organized into Chapters and Sections by subject. Often referred to by one of the following acronyms: "GL", "MGL", "MGLA (annotated)".

Generally accepted accounting principals

A set of accounting rules which are accrual-based and widely accepted and used. Often noted as GAAP. (The statutory accounting that the state primarily uses is largely cash-based.)

Government accounting standards board

The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. Often noted as GASB.

Government area

A group encompassing all government entities according to the organizational structure of state government. There are twelve government areas.

Government function

The highest level of reporting under "Program Structure". There are eleven major functions of government services representing the full range of activities provided by Commonwealth agencies. All branches of Massachusetts state government are included in these eleven functional areas including the Executive Branch, Legislature, Judiciary and all Independent and Constitutional Offices.

Governor's council

A body of elected officials which, according to the state constitution, must approve all expenditures except those for debt service and salaries for legislators and the Supreme Court justices. The Governor's Council meets weekly to approve "warrant"s of expenditures.

Governor's message

A letter to the Legislature from the Governor that covers legislation submitted by the Governor.

Governor's Recommendation

Governor's Recommendation represents the Administration's proposed budget for the next fiscal year. This data is published in Jnauary as the Governor's Budget Recommendation.

Governor's Recommendation Program Budget Dashboard

A web-based, inter-active dashboard (report) published in late January presenting the Administration's funding recommendations for the next fiscal year beginning in July, compared with the current year projected spending level for each program. Funding for each program includes budgetary appropriations, federal grant spending, trust spending and capital spending.

Grade

See Step Rate

Gross income

The total of al items included in the concept of income that a taxpayer received suring the taxable period.

H

Historical budget levels

A comparison of approved funding levels by the legislature for the previous three fiscal years (general appropriation act) to the governor's recommended budget for the next fiscal year

House 1; House 2

The Governor's budget recommendations for the next "fiscal year". According to the Constitution, it must be filed within 3 weeks of the convening of the Legislature in January. Newly-elected governors must file House 1 within eight weeks. In the second year of a legislative session, the Governor's budget is referred to as House 2.

HR/CMS

Human Resources Compensation Management System, the payroll system through which all non-UMass state employees are paid.

HRMS

The payroll system through which UMass employees are paid.

I

Income Tax

Citizen payments based on annual revenue received from personal work, investment income, rental property, etc. Income taxes are defined by state law and the Department of Revenue.

Incremental budgeting

A budgeting technique where a base budget is established using uniform criteria for all agencies, and additions or deletions are added to or subtracted from that base. See performance-based budgeting, program budgeting, zero-based budgeting.

Indirect cost

Overhead expense, including space rental and other administrative support costs, but not including employee "fringe benefits".

Indirect cost rate

A percentage that the state charges to federal grants for overhead costs which are incurred by the state.

Information warehouse

A sizeable database which contains an extensive and expanding set of financial and payroll data. State agency personnel can extract data to construct analytical and management summary reports and spreadsheets. Also referred to as the Commonwealth Information Warehouse, CIW.

Inter-secretariat budget team

Group of staff from multiple agencies formed to assist the Secretary of Administration and Finance and the Governor to identify and developing reforms proposals for the management of state government and delivery of state services.

Interagency service agreement

A contract between two state agencies where one agency agrees to perform specified services and the other agency agrees to pay for those services. Often referred to as an ISA.

Internal control

Internal control is a process, effected by an entity's board of directors, management and other personnel designed to provide reasonable assurance regarding the achievement of the effectiveness and efficiency of operations, reliability of financial reporting and compliance with applicable laws and regulations.

Intragovernmental service fund account

Entity in "MMARS" which records the status of a certain type of "appropriation" where an agency is authorized to make payments for goods, services, and other obligations on behalf of other agencies, and to receive reimbursement from the accounts of those other agencies. These reimbursements are called charge backs. Normally, Intragovernmental Services Fund spending and revenue are not included in statewide totals, since doing so would result in a double count. Also referred to as an ISF account.

ISA

"Interagency Service Agreement". Where an agency is authorized to make payments for goods, services, and other obligations on behalf of other agencies, and to receive reimbursement from the accounts of those other agencies.

ISBT

See Inter-Secretariat Budget Team.

ISF account

See Intragovernmental Service Fund account.

J

Journal

The official record of proceedings in each chamber of the Legislature. The House Journal and Senate Journal are published by the "Clerks" of the respective chambers.

Judicial branch

The Massachusetts Judiciary branch is comprised of the Supreme Judicial Court, the Appeals Court, the Trial Court, and the Committee for Public Counsel Services. The Supreme Judicial Court has original jurisdiction over certain cases and hears appeals from both the Appeals Court, which is an intermediate appellate court, and in some cases, directly form the Trial Court.

L

LCM

Labor Cost Management system, an interface between HR/CMS and MMARS that allows agencies to assign employee payroll expenses among different accounts and programs.

Legislative branch

The Massachusetts Legislature or General Court is a two-house body consisting of 40 senators and 160 representatives. A professional and administrative staff supports legislator, primarily through the committee structure.

Line item

Unit by which the Legislature appropriates money. Line items consist of an "account" number, language that outlines how the money may be spent, the amount, and the "fund" designation. Where no fund designation is given, the "appropriation" is charged to the General Fund.

Line item veto

See Veto

Local aid

Monies appropriated to be distributed to cities and towns. See Cherry Sheet.

M

Maintenance budget
The projected cost in the next fiscal year of maintaining the level of operations that will exist at the end of the current "fiscal year".

Master service agreement
A "blanket contract" which covers services, often referred to as an MSA.

Medicaid
Health coverage authorized in Title XIX of the Social Security Act for individuals and families who meet defined financial eligible criteria.

MMARS
Massachusetts Management Accounting and Reporting System, the official accounting system of the Commonwealth.

Model budget
A preliminary budget estimate developed in-house, by Administration and Finance, prior to the formal budget development process.

MSA
"Master Service Agreement" consists of qualified vendors with approved rates available to meet the needs of the Commonwealth.

N

Net income
Amount remaining after subtracting exempt income and deductions from gross income.

Non-budgetary accounts
Spending accounts other than "direct appropriation" and "retained revenue".

Non-budgeted funds
Financial activities authorized by the legislature but funded through receipts of dedicated revenues (such as assessments, federal grants, fees, fines, investment income) and certain designations of tax revenue. All funds except the General, Highway and Health and Wellness Funds, which are considered "budgeted funds".

Non-budgeted special revenue funds
Specific revenue sources that have been segregated from the budgeted funds to support specific governmental activities, such as federal grants, funds related to the tobacco settlement and operations of the state lottery.

O

Object class
Formerly known as subsidiary, and often interchanged. Sub-unit of an "account", indicated by a two-character code, AA, BB, CC, etc. "Appropriation"s are recorded in "MMARS" by object classes within an account. Object classes specify the purposes for which portions of appropriations are budgeted. For example, money budgeted in the AA can only be spent on salaries; money in KK can only be spent for equipment purchases. Monies in some "budgetary accounts", and in most "non-budgetary accounts",

are not subsidiarized, and expenditures in those accounts are not limited by object class controls. See Expenditure Classification Handbook.

Object code

Three-character identifier used in "MMARS" to classify all expenditures. Object codes describe the types of goods and services procured. The hundreds of object codes can be summed into the 18 object classes, and are described in detail in the "Expenditure Classification Handbook".

Official statement

A legally required disclosure document prepared at the time of bond offerings of the Commonwealth or of entities whose bonds are guaranteed by the Commonwealth, frequently referred to as an "OS".

One-time cost

An expenditure by an agency that would not normally be expected to recur in the next year, e.g., an expenditure for the installation of a computer network.

Operating budget

The Massachusetts constitution requires that the Governor recommend to the Legislature a budget which contains a statement of all proposed expenditures of the Commonwealth for the upcoming fiscal year, including those already authorized by law, and of all taxes, revenues, loans and other means by which such expenditures are to be defrayed.

Operating transfers

Operating transfers for the purposes of this budget document, represent transfers of funds from a budgeted fund to non-budgeted funds. An example of this is the transfer from the General Fund to the Commonwealth Care Trust Fund.

OS

See Official Statement.

Outside sections

Sections in a budget act following section 3, which contain specific provisions of law which govern the particular appropriations contained in the budget, make other special laws that usually apply for only one "fiscal year", and amend the General Laws to implement permanent changes included in the budget.

P

PAC

See Prior Appropriation Continued.

Performance based program budgeting

A budgeting technique that seeks to incorporate performance information into the budget development and the decision-making process. This often occurs by identifying performance outcome measures for accounts or programs being appropriated state funds.

Performance measures

A Performance measure is a quantifiable expression that helps to inform how well a program is achieving its functional purpose. The use of performance measures will improve the Commonwealth's ability to manage and budget for results and will provide the public with more information about what is being achieved with public resources.

Performance-based budgeting

A budgeting technique which defines units of service, calculates a cost-per-unit, and makes recommendations based on the desired level of service. See incremental budgeting, program budgeting, zero-based budgeting.

Personal exemption

A specific amount or percentage of net income on which the tax rate is zero. To be distinguished from an exemption, which applies to a class of income or taxpayers. Sometimes called an "allowance".

Planning grant

A grant limited to supporting initial project development work such as research, consultation with subject matter experts or other planning activities. Planning grant funds usually do not support implementation activities.

Pocket veto

Legislative bills sent to the Governor for signature at the end of a legislative session are considered to be vetoed if he does not sign them within 10 days. This is called a pocket veto. (While the Legislature is still in session, a bill held unsigned by the Governor becomes law after 10 days.)

Prior appropriation continued

In general, the balance of unspent and unobligated "appropriation"s reverts at the end of a "fiscal year". (See Reversion.) Each year, some accounts are specifically exempted from this provision, and are authorized in budget acts to carry a balance into the next fiscal year. Those accounts are called "prior appropriation continued accounts" or "PAC accounts". Sometimes "PAC" is used as a verb, and accounts are said to be "PAC'd". "Capital" accounts, at the end of their normal 5-year life span, may be subject to the same process.

Program

A set of related activities or tasks that work together to achieve a common goal or objective. In the program budget, each program is identified with the agency (department or office) that provides the program and with a specific budgeted amount for that program. Programs are the third level of reporting in the Program Structure. See Program Budgeting.

Program budget

A budget showing state spending in over 380 program areas that describe the service provided by state government for a fiscal year. The program budget groups spending into these areas, regardless of the line item account that is funding the services, providing a transparent and comprehensive view of how much will be spent by each department for a particular service. Funding for each program includes all sources of government funding that may finance the program. The funds may be either appropriated or administered by the Commonwealth and include budgetary approprations, federal grant spending and trust spending.

Program category

Level two under Program Structure. This level represents groupings of related programs and detailed description of activities included in each of the eleven Government Functional areas. Program Category is level two within the Program Structure hierarchy.

Program keyword

A word search criteria within the program budget that will search for a meaningful term to the user that appears in the name of the Program or in the narrative description of the Program.

Program search

In the Program budget, a web tool that permits users to search the Program budget using a Keyword.

Program structure

The Commonwealth offers over 380 programs provided by state agencies and included within the program budget. We have organized these programs into three tiers: level one is government function, level two is program category and level three is program.

Projected Spending

In the program dashboards, Projected Spending represents the spending level submitted by departments in annual spending plans and approved by ANF based on available funding. Depending on the version of the program budget dashboard being used, Projected Spending may be labeled either Current year or Previous year. Supplemental budgets approved by the Legislature for that fiscal year are included in the Projected Spending.

Proposition 2 1/2

A Massachusetts referendum passed in 1980 that limits the growth of local property tax to an annual increase of 2.5%.

Q

Quasi-public agency

Authorities and quasi-public agencies are state agencies and boards created by statute, that are funded to some extent with state tax dollars, and that are not directly accountable to a single elected official. They tend to be headed by chief executive officers who report to boards of directors who in turn are appointed by multiple elected officials. For example, the State Auditor, Treasurer, and Governor each appoint members to the Board of Directors for the Massachusetts Teachers' Retirement System.

R

Rainy day fund

See "Stabilization Fund".

Receipt ceiling

See Retained Revenue Account

Recommended spending

The level of expenditure recommended by the Administration for a "Program" or "line item". In the Program budget, Recommended Spending includes All Funding Sources. In the line item budget, recommended funding level is called Budgetary Recommendation and is limited to Budgetary Appropriations only.

Reserve

A "line item" which appropriates an amount to be transferred to other line items to fund a particular cost which is not already included in those other line items. Reserves are usually set up to fund new collective bargaining agreements, and other expenses when the distribution of costs across accounts is not knownn at the time of the "appropriation".

Resolve

A document promulgated by the Legislature, expressing its intent.

Restricted revenue

Receipts which, instead of being deposited to general or "unrestricted revenue", are diverted for a specific purpose, usually for the purposes of "retained revenue account".

Retained revenue account

Entity in "MMARS" which records the status of a certain type of appropriation where an agency is authorized to spend a specific amount of receipts from a particular revenue source for a particular purpose. The amount specified in the "line item" is entered into the "Receipt Ceiling" field in MMARS, and revenues deposited up to that amount may be retained and spent.

Revenue

Funds received by the Commonwealth from a variety of sources including taxes, federal reimbursements, federal grants, lottery revenue, assessments, motor vehicle license fees and registrations, fees and investment earnings.

Revenue retention account

An account which allows a state agency or other public instrumentality to use retained revenue during the fiscal year in which such revenue is received to maintain all or a portion of its operations.

Reversion

Unexpended and unobligated money which returns at the end of a fiscal year to the fund from which it was appropriated. This money is no longer available for agencies to spend.

Revolving account

A revenue retention account in which the retained revenues unspent or unencumbered at the end of a fiscal year are carried over into the next fiscal year for expenditure.

S

Salary chart

See step rate

Secretariat strategic plans

Governor Patrick's Executive Order and Chapter 165 of the Acts of 2012 requires the development of strategic plans for the eight Secretariats of the executive department. Each Secretariat plan covers the two-year period between January 2013 and January 2015. These plans define the mission of the Secretariat and its agencies, identify program goals and determine performance outcome measures.

Source code

A four-digit code used in "MMARS" to designate the specific type of activity from which revenue is generated. The last four digits of a revenue "account" number comprise the source code.

Spending category

This represents the type of spending that will occur, such as personnel, equipment leases, information technology, etc. This indicates the level of detail within a line item or account that shows actual spending as recorded in the Commonwealth's accounting system.

Spending plan

A document, submitted to Administration and Finance by all state agencies, which contains a detailed estimate of projected spending and revenue for the current year. The Spending Plan usually includes a detailed maintenance budget estimate for the following year as well.

Stabilization fund

A "rainy day" fund into which the end-of-year surplus is deposited up until the limit of 15 percent of budgeted revenues is reached. The stabilization fund is a reserve of surplus revenues used for the purposes of covering revenue shortfalls, state or local losses of federal funds or for any event that threatens the health, safety or welfare of the people or fiscal stability of the Commonwealth.

State revenue

All income from state taxes, state agency fees, fines, assessments, charges, and other departmental revenues, retained revenues, federal grants, federal reimbursements, lottery receipts, court judgments and the earnings on such income.

Statutory balance

The amount on the "Balance Sheet" which indicates the condition, if excess revenue carried forward from the previous year is counted. (The laws, or statutes, allow a certain percentage of prior year excess revenue to be counted in the balance.) See Structural Balance.

Statutory basis of accounting

Under the statutory basis of accounting revenues are generally recognized when cash deposits are received by the Treasury and expenditures are generally recorded when cash disbursement occurs.

Statutory debt limit

Enacted in December 1989, Section 60A of Chapter 29 of the General Laws set a fiscal 1991 limit of $6.8 billion on the amount of outstanding direct debt of the Commonwealth, and provided that the limit for each subsequent fiscal year was to be 105% of the previous fiscal year's limit. Certain bond issues, such as refunded bonds and bonds issued for the MBTA, Central Artery/Tunnel Project, Massachusetts School Building Authority, and bonds issued to finance the Commonwealth's accelerated structurally deficient bridge program, are exempt from the statutory debt limit.

Step rate

Salary rates for unionized state employees are outlined in salary tables which contain grades and steps. Grades are determined by position title, e.g., a clerical position gets paid at a relatively low pay grade compared to a senior management position. Each grade contains several salary rates, increasing in increments from the bottom to the top. These are called step rates. Each year on their anniversary dates, and based on satisfactory performance, employees get a salary increase to the next step rate. When they reach the top step, they can proceed no further within a grade, unless specific collective bargaining agreements provide otherwise.

Structural balance

The amount on the "Balance Sheet" which indicates the condition, if excess revenue carried forward from the previous year is not counted. Also called operating or current account balance. See Statutory Balance.

Sub

Short for "Subsidiary".

Subsidiary

See Object Class

Subsidy

A subsidy is considered any monetary assistance, in either cash or tax reduction, provided by the federal government to support a specific project that has a public purpose. Funds designated by the Legislature to be made either as a direct payment or transfer of a specified amount to a designated recipient entity, or are designated specifically as direct payments through "Subsidies" or a "Subsidy program".

Supp

Short for "Supplemental".

Supplemental

See Deficiency

T

Tax exempt lease purchase
A program where state agencies may lease-purchase equipment, and which includes tax benefits for the vendor and price breaks for the state. Usually referred to by the acronym "TELP".

Tax expenditure
Provisions in the tax code, such as exclusions, deductions, tax credits and deferrals, which are designed to encourage certain kinds of activities or aid taxpayers in special circumstances.

Tax expenditure budget
Sources of revenue for all state government.

Taxable income
Amount to which the tax rates are applied in computing tax liability, after subtracting personal exemptions from net income.

TELP
See Tax Exempt Lease Purchase.

Terms bill
A legislative bill authorizing terms and conditions of bond sales, which must be filed by the Governor, and passed by the Legislature, before previously authorized capital outlay bonds can be sold, and before bonded expenditures can be made.

Trust fund
A fund into which monies is deposited held by the Commonwealth or states agencies in a trustee capacity and which must be expended in an accordance with the terms of the trust.

Trust spending
This is spending from certain accounts for which the Commonwealth holds a fiduciary role, managing dollars from sources other than direct appropriation by the Legislature, such as, private contributions or revenues placed in trust for spending on designated programs.

Trust/other account
Unit in "MMARS" which records the status of monies authorized to be spent by various statutes, other than "appropriation"s, capital outlay authorizations, and "federal grant"s.

U

Unrestricted revenue
Receipts which are deposited to the commonwealth's general revenues, as opposed to "restricted revenue".

V

Veto
Action taken by the Governor, authorized by the Constitution, to disapprove a legislative bill. For "appropriation" bills, the Governor may disapprove any "line item", or in some instances portions of line items, and "outside sections".

Veto override
Legislative power to nullify a Governor's veto. Requires a two-thirds vote of both the House and Senate.

W

Warehouse

"Commonwealth Information Warehouse" (CIW) brings together enterprise financial, budget, time and labor, human resources, and payroll data that is maintained in separate source applications run by independent agencies. CIW provides access to information through a centralized, integrated repository that supports timely, well informed business decisions.

Warrant

A report produced weekly (and for some items monthly) which lists all payments about to be made, and which must be approved by the "Governor's Council" before the payments are made.

Ways and means committees

Legislative bodies in the House and Senate, which consist of members of the respective branches appointed by the House Speaker and Senate President. These bodies make recommendations to their respective chambers on all funding bills. The House and Senate Committees on Ways and Means employ budget staff, including analysts.

Z

Zero-based budgeting

A budgeting technique that aims to justify all expenditures associated with an account or program and not just additional or current funding levels. In practice, Zero-based Budgeting includes the development of decision packages that provide a range of reduced, maintenance and growth options for the account or program.

Place Holder for Performance Measures FILE TO BE INSERTED